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;
- [X] 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
COLORADO ALLERGY & ASTHMA CENTERS, P.C. PROFIT SHARING 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 07/01/1977

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

COLORADO ALLERGY & ASTHMA CENTERS, P.C.

125 RAMPART WAY, SUITE 100
DENVER, CO 80230

2b Employer Identification Number (EIN)
84-0735271

2c Sponsor's telephone number
720-858-7433

2d Business code (see instructions)
621111

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	JILL YOUSAF
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2014	JILL YOUSAF
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b** EIN	
a Sponsor's name	**4c** PN	

5	Total number of participants at the beginning of the plan year	**5**	127
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**	102
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	23
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	125
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	125
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	114
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2R 2T 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

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

a Pension Schedules

(1) [X] **R** (Retirement Plan Information)

(2) [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

(3) [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1) [X] **H** (Financial Information)

(2) [ ] **I** (Financial Information – Small Plan)

(3) [ ] ___ **A** (Insurance Information)

(4) [X] **C** (Service Provider Information)

(5) [X] **D** (DFE/Participating Plan Information)

(6) [ ] **G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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
COLORADO ALLERGY & ASTHMA CENTERS, P.C. PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COLORADO ALLERGY & ASTHMA CENTERS, P.C.

D Employer Identification Number (EIN)
84-0735271

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

AMERICAN CENTURY INVESTMENTS

44-6006315

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

BARON CAPITAL GROUP

13-3122938

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

DODGE & COX

94-1441976

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

GOLDMAN SACHS

13-5108880

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

JANUS

43-1804048

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

MFS

04-2747644

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

OAKMARK

04-3276558

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

PIMCO FUNDS

95-2632339

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

T. ROWE PRICE

52-2264646

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

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

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

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

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

WELLS FARGO BANK, N.A.

94-1347393

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 49 50 52 60 62 63 64	SERVICE PROVIDER	950	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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

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
COLORADO ALLERGY & ASTHMA CENTERS, P.C. PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
COLORADO ALLERGY & ASTHMA CENTERS, P.C.

D Employer Identification Number (EIN)
84-0735271

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO STABLE RETURN FUND N35

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
52-2251296-001	C	1681520

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500)

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
COLORADO ALLERGY & ASTHMA CENTERS, P.C. PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COLORADO ALLERGY & ASTHMA CENTERS, P.C.

D Employer Identification Number (EIN)
84-0735271

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	540848	574744
(2) Participant contributions	1b(2)	17780	17927
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	172309	115554
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	394342	538706
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	103724	78409
(9) Value of interest in common/collective trusts	1c(9)	2352926	1681520
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	14740083	18431465
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	18322012	21438325
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	18322012	21438325

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)	885523	
(B) Participants	2a(1)(B)	560585	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1446108
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	3014	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		3014
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	15286	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1099751	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1115037
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	71984	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	71854	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		130
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	72379	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		72379

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		25714
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1973420
c Other income	2c		882
d Total income. Add all **income** amounts in column (b) and enter total	2d		4636684
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1463480	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		1463480
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	56891	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		56891
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1520371
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		3116313
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: GHP HOWARTH, P.C. **(2)** EIN: 84-1156277

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

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

Part IV Compliance Questions

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

During the plan year:

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

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
COLORADO ALLERGY & ASTHMA CENTERS, P.C. PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COLORADO ALLERGY & ASTHMA CENTERS, P.C.

D Employer Identification Number (EIN)
84-0735271

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 41-6257133

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):



Crowe Horwath

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Member Crowe Horwath International

COLORADO ALLERGY & ASTHMA CENTERS, P.C.
PROFIT SHARING 401(k) PLAN

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2013

COLORADO ALLERGY & ASTHMA CENTERS, P.C.
PROFIT SHARING 401(k) PLAN

YEAR ENDED DECEMBER 31, 2013

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Crowe Horwath

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Participants of
Colorado Allergy & Asthma Centers, P.C. Profit Sharing 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Colorado Allergy & Asthma Centers, P.C. Profit Sharing 401(k) Plan, which comprise the statements of assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in 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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing such 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 investment assets and executes investment transactions. The plan administrator has obtained a certification 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.

GHP Horwath, P.C. is a member firm of Crowe Horwath International, a Swiss verein (Crowe Horwath). Each member firm of Crowe Horwath is a separate and independent legal entity. GHP Horwath, P.C. and its affiliates are not responsible or liable for any acts or omissions of Crowe Horwath or any other member of Crowe Horwath and specifically disclaim any and all responsibility or liability for acts or omissions of Crowe Horwath or any other Crowe Horwath member.

Crowe Horwath

Disclaimer of Opinion

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

Other Matter

The supplemental schedule, Schedule H, line 4i – Schedule of assets (held at end of year) as of December 31, 2013 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the 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.

Crowe Horwath, P.C.

October 7, 2014

COLORADO ALLERGY & ASTHMA CENTERS, P.C.
PROFIT SHARING 401(k) PLAN

STATEMENTS OF ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2013 AND 2012

	2013	2012
Assets:		
Investments, at fair value (Notes 3, 4 and 5)	$ 20,780,697	$ 17,706,719
Receivables:		
Employer contributions	574,744	540,848
Participant contributions	17,927	17,780
Notes receivable from participants (Note 3)	78,409	103,724
Assets reflecting investments at fair value	21,451,777	18,369,071
Adjustment from fair value to contract value for fully benefit-responsive investment contract	(13,452)	(47,059)
Assets available for benefits	$ 21,438,325	$ 18,322,012

See notes to financial statements.

COLORADO ALLERGY & ASTHMA CENTERS, P.C.
PROFIT SHARING 401(k) PLAN

STATEMENT OF CHANGES IN ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2013

Additions:		
Investment income (Note 3):		
Net appreciation in fair value of investments	$	2,892,492
Dividends and interest		239,130
Other		55,940
Interest income on notes receivable from participants (Note 3)		3,014
		3,190,576
Contributions:		
Participants		560,585
Employer		885,523
		1,446,108
Total additions		4,636,684
Deductions:		
Benefits paid to participants		1,463,480
Administrative expenses		56,891
Total deductions		1,520,371
Net increase		3,116,313
Assets available for benefits:		
Beginning of year		18,322,012
End of year	$	21,438,325

See notes to financial statements.

COLORADO ALLERGY & ASTHMA CENTERS, P.C.
PROFIT SHARING 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2013

1. Description of the Plan:

The following description of the Colorado Allergy & Asthma Centers, P.C. (the "Company" or the "Employer") Profit Sharing 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General:

The Plan is a defined contribution plan. All eligible employees who have completed one year of service, as defined by the Plan agreement, and are age twenty-one or older, are eligible to make salary deferrals to the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act ("ERISA"). The Plan Administrative Committee is responsible for oversight of the Plan. The Plan Administrator determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Plan's Administrative Committee.

Contributions:

Each year, eligible participants may elect to have a portion of their salary deferred and contributed to the Plan, up to a maximum amount, adjusted annually by the Internal Revenue Service. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans and, subject to certain limitations as defined by the Plan, voluntary after-tax contributions, including after-tax Roth contributions.

The Employer may make a discretionary matching contribution as well as a discretionary profit sharing contribution to the Plan. Participants are eligible for discretionary matching contributions and annual discretionary profit sharing contributions once they complete two years of service, as defined by the Plan.

For the year ended December 31, 2013, the Employer contributed to each eligible participant's account, an amount equal to up to 5% of eligible compensation. In addition, for the year ended December 31, 2013, the Employer contributed a profit sharing contribution on behalf of each eligible participant equal to a ratio of the percentage of the participant's compensation to total participants' compensation. Contributions are subject to certain limitations.

Investment options:

Participants direct the investment of their contributions and Employer contributions into various investment options offered by the Plan. A self-directed account allows a participant to direct the investment of his or her contributions among individual stocks, bonds, shares of various mutual funds, and money market accounts through a self-directed brokerage account.

1. **Description of the Plan (continued):**

Participant accounts:

Each participant's account is credited or charged with the participant's contributions and allocations of the Employer's discretionary contributions, if any; Plan earnings or losses; and administrative expenses that are paid by the Plan.

Allocations are based on account balances, participant compensation, or specific transactions as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

With the exception of the self-directed accounts, investment income is allocated to each participant's account based on the participant's account balance in each Plan option. Transaction fees for the purchase and sale of securities for the self-directed account of a participant are charged in accordance with a schedule of rates disclosed in the self-directed account agreement.

Vesting:

All participants are immediately vested in their voluntary contributions and Employer contributions, plus actual earnings thereon.

Notes receivable from participants:

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account and bear interest at current market rates, as defined by the Plan, determined at the date of the loan. All loans must be repaid to the Plan within a period specified by the Plan agreement, generally not exceeding five years. The Employer establishes the specific terms and conditions of each loan. Loans outstanding at December 31, 2013 bear interest at rate of 3.25%. Principal and interest is paid ratably through semi-monthly payroll deductions.

Payment of benefits:

On termination of service due to death, disability, retirement or termination of employment, a participant may elect to receive either a lump-sum cash distribution, installment payments or a direct rollover to another qualified retirement plan, as defined, in an amount equal to the value of the participant's account.

2. Summary of accounting policies:

Basis of accounting:

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

Investment contracts held by a defined-contribution Plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

The statements of assets available for benefits present the fair value of the investment contract as well as the adjustment of the fully benefit-responsive investment contract from fair value to contract value. The statement of changes in assets available for benefits is prepared using the contract value basis for fully benefit-responsive investment contracts.

Use of 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 assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment valuation and income recognition:

The Plan's investments are reported 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. The Plan Administrator determines the Plan's valuation policies utilizing information provided by an investment advisor and the Plan's trustee. See Note 5 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Net appreciation includes the Plan's gains and losses on investments bought and 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 receivable from participants are recorded as distributions based upon the terms of the Plan document. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are expensed when they are incurred.

2. **Summary of accounting policies (continued):**

Payment of benefits:

Benefits are recorded when paid.

Administrative expenses:

The Plan's administrative expenses are paid by either the Plan or the Employer, as provided in the Plan document. Expenses that are paid directly by the Employer are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statement of changes in assets available for benefits. In addition, investment related expenses are included in net appreciation of fair value of investments.

Subsequent events:

The Employer has evaluated subsequent events through October 7, 2014, the date the financial statements were available to be issued.

3. **Certified information (unaudited):**

Other than the fair value of the stable return fund and the related adjustment from fair value to contract value for the fully benefit-responsive investment contract, certain information related to investments, investment income, notes receivable from participants, and interest income on notes receivable from participants included in the Plan's financial statements, the supplemental schedule of assets (held at end of year), information included in Note 4, and the investment values included in Note 5, was obtained or derived from information supplied to the Company and certified as complete and accurate by Wells Fargo Bank, N.A., the trustee of the Plan. The contract value of the stable return fund was certified by the trustee.

3. Certified information (unaudited) (continued):

The following presents investments that represent 5% or more of the Plan's assets:

	December 31, 2013	December 31, 2012
Self-directed accounts*	$ 1,246,556	$ 1,022,220
Stable return fund:		
Wells Fargo Stable Return Fund, at contract value	$ 1,681,520	$ 2,352,926
Mutual funds:		
PIMCO Total Return Fund	$ 2,465,729	$ 2,526,352
Oakmark Equity & Income Fund	$ 2,450,822	$ 1,393,580
Goldman Sachs Mid Cap Value Fund	$ 1,725,359	$ 1,105,737
Wells Fargo Advantage Dow Jones Target 2020 Fund	$ 1,570,874	$ 1,546,854
Wells Fargo Advantage Small Cap Opportunities Fund	$ 1,529,141	$ 1,089,642
T. Rowe Price Growth Stock Fund	$ 1,234,419	$
Wells Fargo Advantage Index Fund	$ 1,222,822	$
T. Rowe Price Mid Cap Growth Fund	$	$ 961,494

* No individual investment held in self-directed accounts represents 5% or more of Plan assets as of December 31, 2013 or 2012, respectively.

During 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $2,892,492 as follows:

Self-directed accounts:	
Common stocks	$ 72,509
Mutual funds	101,227
	173,736
Mutual funds	2,693,042
Stable return fund	25,714
	$ 2,892,492

4. Investment contract with financial institution (unaudited):

The Plan offers an investment vehicle, the Wells Fargo Stable Return Fund (the "Fund"). The Fund is considered to be fully benefit-responsive, which means withdrawals from these investment contracts may be made at contract value for qualifying benefit payments, including participant-directed transfers. The Fund invests in investment contracts and security-backed contracts through a collective trust fund sponsored by Wells Fargo Bank, N.A. An investment contract is a contract issued by a financial institution to provide a stated rate of return to the buyer of the contract for a specified period of time. A security-backed contract has similar characteristics as a traditional investment contract and is comprised of two parts: the first part is a fixed-income security or portfolio of fixed-income securities; the second part is a contract value guarantee (wrapper) provided by a third party. Wrappers provide contract value payments for certain participant-initiated withdrawals and transfers, a floor crediting rate, and return of fully accrued contract value at maturity.

There are several risks specific to investment contracts. One of the primary risks involved is credit risk of the contract issuer. Credit risk for security-backed contracts includes risks arising from the potential inability of the issuer to meet the terms of the contract wrapper and the potential default of the underlying fixed-income securities. Secondly, liquidity is limited because of the unique characteristics of investment contracts and the absence of an actively traded secondary market. Interest rate risk is also present because rates may be fixed with these products.

Investment contracts generally do not permit termination of the agreements prior to the scheduled maturity date except to allow for benefit responsive withdrawals. Security-backed contracts generally are evergreen contracts that contain termination provisions, allowing for termination with notice, at any time, at fair value, and providing for automatic termination of the contract if the contract value or the fair value of the underlying portfolio equals zero.

Investment and security-backed contracts generally provide for withdrawals associated with certain events which are not in the ordinary course of operations. These withdrawals are paid with a market value adjustment applied to the withdrawal, as defined in the contract. Each contract issuer specifies the events which may trigger a market value adjustment. Such events may include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan Sponsor or other Plan Sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator believes that any events that would limit the Plan's ability to transact at contract value with participants are probable of not occurring.

The yield earned by the Fund at December 31, 2013 and 2012 was 1.36% and 0.94%, respectively. This represents the annualized earnings of all investments in the Fund, including the earnings recorded at the underlying collective trust funds, divided by the fair value of all investments in the Fund at December 31, 2013 and 2012, respectively.

4. Investment contract with financial institution (unaudited) (continued):

The yield earned by the Fund with an adjustment to reflect the actual interest rate credited to participants in the Fund at December 31, 2013 and 2012 was 1.52% and 1.95%, respectively. This represents the annualized earnings credited to participants in the Fund, divided by the fair value of all investments in the Fund at December 31, 2013 and 2012, respectively.

There are no unfunded commitments or significant restrictions on redemptions related to the Fund.

5. Fair value measurements:

The framework for measuring fair value 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) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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 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; and • inputs that are derived principally from or corroborated by observable market data by correlations 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 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs. Following is a description of the valuation methodologies used at December 31, 2013 and 2012. There have been no changes in the methodologies used at December 31, 2013 and 2012.

5. Fair value measurements (continued):

Money market accounts: Valued at amortized cost, which approximates fair value.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. 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.

Stable return fund: Valued based on financial statements provided by the Plan's investment trustee, which are audited annually by independent accountants. The value for this fund is stated at estimated fair value, which is net asset value, exclusive of the adjustment to contract value. The use of net asset value as fair value is deemed appropriate as the fund does not have a finite life, unfunded commitments, or significant restrictions on redemptions.

Common stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

The following tables sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2013 and 2012:

	Level	2013	2012
Mutual funds:			
International	1	$ 1,986,424	$ 2,017,354
Large Cap	1	3,361,183	2,068,670
Fixed	1	2,465,729	2,526,352
Mid Cap	1	2,561,096	2,067,226
Balanced	1	5,396,233	4,050,226
Small Cap	1	2,068,504	1,554,686
Total mutual funds		17,839,169	14,284,514
Stable return fund	2	1,694,972	2,399,985
Self-directed accounts:			
Cash equivalents	1	115,554	172,309
Mutual funds:			
Balanced	1	439,664	304,990
International	1	52,116	41,705
Bond	1	41,042	40,901
Mid Cap	1	20,952	15,821
Large Cap	1	16,928	12,191
Value	1	10,599	7,901
Small Cap	1	10,996	32,060

5. Fair value measurements (continued):

	Level	2013	2012
Common stocks:			
Utilities	1	154,888	144,945
Industrial	1	94,469	84,031
Financial	1	88,501	66,703
Basic materials	1	76,759	59,603
Healthcare	1	68,810	-
Services	1	33,076	25,018
Consumer goods	1	21,643	13,688
Technology	1	559	354
Total self-directed accounts		1,246,556	1,022,220
Total assets, at fair value		$ 20,780,697	$ 17,706,719

6. Related party transactions:

Certain Plan investments are units of a stable return fund and shares of various mutual funds managed by Wells Fargo Bank, N.A. Wells Fargo Bank, N.A. is the trustee, as defined by the Plan, and therefore these transactions qualify as party-in interest transactions. Fees paid by the Employer for legal, accounting and other professional services provided to the Plan and rendered by parties-in-interest on behalf of the Plan were approximately $14,500 during the year ended December 31, 2013.

Notes receivable from participants also qualify as party-in-interest transactions.

7. Plan termination:

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan by resolution of the Plan Administrative Committee and subject to the provisions of ERISA.

8. Tax status:

The Company adopted a prototype non-standardized 401(k) plan that received a favorable determination letter from the Internal Revenue Service on March 31, 2008, which stated that the Plan is designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the determination letter, the plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

8. Tax status (continued):

Management assesses the likelihood of the financial statement effect of a tax position that should be recognized when it is more likely than not that the position will be sustained upon examination by a taxing authority based on the technical merits of the tax position, circumstances, and information available as of the reporting date. Management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any periods in progress. With few exceptions, the Plan is no longer subject to income tax examinations for years prior to 2010.

9. 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, as well as valuation assumptions based on earnings, cash flows and/or other such techniques. Due to the level of risk associated with certain investment securities, and to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect participants' account balances and the amounts reported in the statement of assets available for benefits.

SUPPLEMENTAL SCHEDULE

COLORADO ALLERGY & ASTHMA CENTERS, P.C.
PROFIT SHARING 401(k) PLAN

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

DECEMBER 31, 2013

EIN 84-0735271

PLAN NUMBER 001

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment, including maturity date, rate of interest, collateral, and par or maturity value	(e) Current value
	PIMCO Funds	Total Return Fund	$ 2,465,729
*	Wells Fargo Investments	Stable Return Fund	1,681,520
*	Wells Fargo Investments	Advantage Dow Jones Target 2020 Fund	1,570,874
	Oakmark	Equity & Income Fund	2,450,822
	Goldman Sachs Distributors	Mid Cap Value Fund	1,725,359
*	Wells Fargo Investments	Advantage Small Cap Opportunities Fund	1,529,141
*	Self-Directed Accounts	Investments are invested in a wide variety of individual stocks and mutual funds	1,246,556
	T. Rowe Price	Mid Cap Growth Fund	835,738
*	Wells Fargo Investments	Advantage Index Fund	1,222,822
	Janus Distributors	Overseas Fund	740,442
	MFS Fund Distributors	International New Discovery Fund	909,614
*	Wells Fargo Investments	Advantage C&B Large Cap Value Fund	903,942
	Dodge & Cox	International Stock Fund	336,367
	T. Rowe Price	Growth Stock Fund	1,234,419
*	Wells Fargo Investments	Advantage Dow Jones Target 2030 Fund	782,269
	Baron Fund Distributors	Small Cap Fund	173,707
	American Century Services	Small Cap Value Fund	365,656
*	Wells Fargo Investments	Advantage Dow Jones Target 2040 Fund	210,253
*	Wells Fargo Investments	Advantage Dow Jones Target Today Fund	158,744
*	Wells Fargo Investments	Advantage Dow Jones Target 2010 Fund	157,847
*	Wells Fargo Investments	Advantage Dow Jones Target 2050 Fund	65,424
*	Participant Loans	3.25%, various terms (due May 2014 through June 2018)	78,409
			$ 20,845,654

*A party-in-interest as defined by ERISA.



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COLORADO ALLERGY & ASTHMA CENTERS, P.C.
PROFIT SHARING 401(k) PLAN

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2013

COLORADO ALLERGY & ASTHMA CENTERS, P.C.
PROFIT SHARING 401(k) PLAN

YEAR ENDED DECEMBER 31, 2013

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Crowe Horwath

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Participants of
Colorado Allergy & Asthma Centers, P.C. Profit Sharing 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Colorado Allergy & Asthma Centers, P.C. Profit Sharing 401(k) Plan, which comprise the statements of assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in 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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing such 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 investment assets and executes investment transactions. The plan administrator has obtained a certification 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.

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Crowe Horwath

Disclaimer of Opinion

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

Other Matter

The supplemental schedule, Schedule H, line 4i – Schedule of assets (held at end of year) as of December 31, 2013 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the 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.

Crowe Horwath, P.C.

October 7, 2014

COLORADO ALLERGY & ASTHMA CENTERS, P.C.
PROFIT SHARING 401(k) PLAN

STATEMENTS OF ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2013 AND 2012

	2013	2012
Assets:		
Investments, at fair value (Notes 3, 4 and 5)	$ 20,780,697	$ 17,706,719
Receivables:		
Employer contributions	574,744	540,848
Participant contributions	17,927	17,780
Notes receivable from participants (Note 3)	78,409	103,724
Assets reflecting investments at fair value	21,451,777	18,369,071
Adjustment from fair value to contract value for fully benefit-responsive investment contract	(13,452)	(47,059)
Assets available for benefits	$ 21,438,325	$ 18,322,012

See notes to financial statements.

COLORADO ALLERGY & ASTHMA CENTERS, P.C.
PROFIT SHARING 401(k) PLAN

STATEMENT OF CHANGES IN ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2013

Additions:		
Investment income (Note 3):		
Net appreciation in fair value of investments	$	2,892,492
Dividends and interest		239,130
Other		55,940
Interest income on notes receivable from participants (Note 3)		3,014
		3,190,576
Contributions:		
Participants		560,585
Employer		885,523
		1,446,108
Total additions		4,636,684
Deductions:		
Benefits paid to participants		1,463,480
Administrative expenses		56,891
Total deductions		1,520,371
Net increase		3,116,313
Assets available for benefits:		
Beginning of year		18,322,012
End of year	$	21,438,325

See notes to financial statements.

COLORADO ALLERGY & ASTHMA CENTERS, P.C.
PROFIT SHARING 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2013

1. Description of the Plan:

The following description of the Colorado Allergy & Asthma Centers, P.C. (the "Company" or the "Employer") Profit Sharing 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General:

The Plan is a defined contribution plan. All eligible employees who have completed one year of service, as defined by the Plan agreement, and are age twenty-one or older, are eligible to make salary deferrals to the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act ("ERISA"). The Plan Administrative Committee is responsible for oversight of the Plan. The Plan Administrator determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Plan's Administrative Committee.

Contributions:

Each year, eligible participants may elect to have a portion of their salary deferred and contributed to the Plan, up to a maximum amount, adjusted annually by the Internal Revenue Service. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans and, subject to certain limitations as defined by the Plan, voluntary after-tax contributions, including after-tax Roth contributions.

The Employer may make a discretionary matching contribution as well as a discretionary profit sharing contribution to the Plan. Participants are eligible for discretionary matching contributions and annual discretionary profit sharing contributions once they complete two years of service, as defined by the Plan.

For the year ended December 31, 2013, the Employer contributed to each eligible participant's account, an amount equal to up to 5% of eligible compensation. In addition, for the year ended December 31, 2013, the Employer contributed a profit sharing contribution on behalf of each eligible participant equal to a ratio of the percentage of the participant's compensation to total participants' compensation. Contributions are subject to certain limitations.

Investment options:

Participants direct the investment of their contributions and Employer contributions into various investment options offered by the Plan. A self-directed account allows a participant to direct the investment of his or her contributions among individual stocks, bonds, shares of various mutual funds, and money market accounts through a self-directed brokerage account.

1. **Description of the Plan (continued):**

Participant accounts:

Each participant's account is credited or charged with the participant's contributions and allocations of the Employer's discretionary contributions, if any; Plan earnings or losses; and administrative expenses that are paid by the Plan.

Allocations are based on account balances, participant compensation, or specific transactions as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

With the exception of the self-directed accounts, investment income is allocated to each participant's account based on the participant's account balance in each Plan option. Transaction fees for the purchase and sale of securities for the self-directed account of a participant are charged in accordance with a schedule of rates disclosed in the self-directed account agreement.

Vesting:

All participants are immediately vested in their voluntary contributions and Employer contributions, plus actual earnings thereon.

Notes receivable from participants:

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account and bear interest at current market rates, as defined by the Plan, determined at the date of the loan. All loans must be repaid to the Plan within a period specified by the Plan agreement, generally not exceeding five years. The Employer establishes the specific terms and conditions of each loan. Loans outstanding at December 31, 2013 bear interest at rate of 3.25%. Principal and interest is paid ratably through semi-monthly payroll deductions.

Payment of benefits:

On termination of service due to death, disability, retirement or termination of employment, a participant may elect to receive either a lump-sum cash distribution, installment payments or a direct rollover to another qualified retirement plan, as defined, in an amount equal to the value of the participant's account.

2. Summary of accounting policies:

Basis of accounting:

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

Investment contracts held by a defined-contribution Plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

The statements of assets available for benefits present the fair value of the investment contract as well as the adjustment of the fully benefit-responsive investment contract from fair value to contract value. The statement of changes in assets available for benefits is prepared using the contract value basis for fully benefit-responsive investment contracts.

Use of 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 assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment valuation and income recognition:

The Plan's investments are reported 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. The Plan Administrator determines the Plan's valuation policies utilizing information provided by an investment advisor and the Plan's trustee. See Note 5 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Net appreciation includes the Plan's gains and losses on investments bought and 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 receivable from participants are recorded as distributions based upon the terms of the Plan document. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are expensed when they are incurred.

2. **Summary of accounting policies (continued):**

Payment of benefits:

Benefits are recorded when paid.

Administrative expenses:

The Plan's administrative expenses are paid by either the Plan or the Employer, as provided in the Plan document. Expenses that are paid directly by the Employer are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statement of changes in assets available for benefits. In addition, investment related expenses are included in net appreciation of fair value of investments.

Subsequent events:

The Employer has evaluated subsequent events through October 7, 2014, the date the financial statements were available to be issued.

3. **Certified information (unaudited):**

Other than the fair value of the stable return fund and the related adjustment from fair value to contract value for the fully benefit-responsive investment contract, certain information related to investments, investment income, notes receivable from participants, and interest income on notes receivable from participants included in the Plan's financial statements, the supplemental schedule of assets (held at end of year), information included in Note 4, and the investment values included in Note 5, was obtained or derived from information supplied to the Company and certified as complete and accurate by Wells Fargo Bank, N.A., the trustee of the Plan. The contract value of the stable return fund was certified by the trustee.

3. Certified information (unaudited) (continued):

The following presents investments that represent 5% or more of the Plan's assets:

	December 31, 2013	December 31, 2012
Self-directed accounts*	$ 1,246,556	$ 1,022,220
Stable return fund:		
Wells Fargo Stable Return Fund, at contract value	$ 1,681,520	$ 2,352,926
Mutual funds:		
PIMCO Total Return Fund	$ 2,465,729	$ 2,526,352
Oakmark Equity & Income Fund	$ 2,450,822	$ 1,393,580
Goldman Sachs Mid Cap Value Fund	$ 1,725,359	$ 1,105,737
Wells Fargo Advantage Dow Jones Target 2020 Fund	$ 1,570,874	$ 1,546,854
Wells Fargo Advantage Small Cap Opportunities Fund	$ 1,529,141	$ 1,089,642
T. Rowe Price Growth Stock Fund	$ 1,234,419	$
Wells Fargo Advantage Index Fund	$ 1,222,822	$
T. Rowe Price Mid Cap Growth Fund	$	$ 961,494

* No individual investment held in self-directed accounts represents 5% or more of Plan assets as of December 31, 2013 or 2012, respectively.

During 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $2,892,492 as follows:

Self-directed accounts:	
Common stocks	$ 72,509
Mutual funds	101,227
	173,736
Mutual funds	2,693,042
Stable return fund	25,714
	$ 2,892,492

4. Investment contract with financial institution (unaudited):

The Plan offers an investment vehicle, the Wells Fargo Stable Return Fund (the "Fund"). The Fund is considered to be fully benefit-responsive, which means withdrawals from these investment contracts may be made at contract value for qualifying benefit payments, including participant-directed transfers. The Fund invests in investment contracts and security-backed contracts through a collective trust fund sponsored by Wells Fargo Bank, N.A. An investment contract is a contract issued by a financial institution to provide a stated rate of return to the buyer of the contract for a specified period of time. A security-backed contract has similar characteristics as a traditional investment contract and is comprised of two parts: the first part is a fixed-income security or portfolio of fixed-income securities; the second part is a contract value guarantee (wrapper) provided by a third party. Wrappers provide contract value payments for certain participant-initiated withdrawals and transfers, a floor crediting rate, and return of fully accrued contract value at maturity.

There are several risks specific to investment contracts. One of the primary risks involved is credit risk of the contract issuer. Credit risk for security-backed contracts includes risks arising from the potential inability of the issuer to meet the terms of the contract wrapper and the potential default of the underlying fixed-income securities. Secondly, liquidity is limited because of the unique characteristics of investment contracts and the absence of an actively traded secondary market. Interest rate risk is also present because rates may be fixed with these products.

Investment contracts generally do not permit termination of the agreements prior to the scheduled maturity date except to allow for benefit responsive withdrawals. Security-backed contracts generally are evergreen contracts that contain termination provisions, allowing for termination with notice, at any time, at fair value, and providing for automatic termination of the contract if the contract value or the fair value of the underlying portfolio equals zero.

Investment and security-backed contracts generally provide for withdrawals associated with certain events which are not in the ordinary course of operations. These withdrawals are paid with a market value adjustment applied to the withdrawal, as defined in the contract. Each contract issuer specifies the events which may trigger a market value adjustment. Such events may include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan Sponsor or other Plan Sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator believes that any events that would limit the Plan's ability to transact at contract value with participants are probable of not occurring.

The yield earned by the Fund at December 31, 2013 and 2012 was 1.36% and 0.94%, respectively. This represents the annualized earnings of all investments in the Fund, including the earnings recorded at the underlying collective trust funds, divided by the fair value of all investments in the Fund at December 31, 2013 and 2012, respectively.

4. Investment contract with financial institution (unaudited) (continued):

The yield earned by the Fund with an adjustment to reflect the actual interest rate credited to participants in the Fund at December 31, 2013 and 2012 was 1.52% and 1.95%, respectively. This represents the annualized earnings credited to participants in the Fund, divided by the fair value of all investments in the Fund at December 31, 2013 and 2012, respectively.

There are no unfunded commitments or significant restrictions on redemptions related to the Fund.

5. Fair value measurements:

The framework for measuring fair value 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) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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 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; and • inputs that are derived principally from or corroborated by observable market data by correlations 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 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs. Following is a description of the valuation methodologies used at December 31, 2013 and 2012. There have been no changes in the methodologies used at December 31, 2013 and 2012.

5. Fair value measurements (continued):

Money market accounts: Valued at amortized cost, which approximates fair value.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. 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.

Stable return fund: Valued based on financial statements provided by the Plan's investment trustee, which are audited annually by independent accountants. The value for this fund is stated at estimated fair value, which is net asset value, exclusive of the adjustment to contract value. The use of net asset value as fair value is deemed appropriate as the fund does not have a finite life, unfunded commitments, or significant restrictions on redemptions.

Common stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

The following tables sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2013 and 2012:

	Level	2013	2012
Mutual funds:			
International	1	$ 1,986,424	$ 2,017,354
Large Cap	1	3,361,183	2,068,670
Fixed	1	2,465,729	2,526,352
Mid Cap	1	2,561,096	2,067,226
Balanced	1	5,396,233	4,050,226
Small Cap	1	2,068,504	1,554,686
Total mutual funds		17,839,169	14,284,514
Stable return fund	2	1,694,972	2,399,985
Self-directed accounts:			
Cash equivalents	1	115,554	172,309
Mutual funds:			
Balanced	1	439,664	304,990
International	1	52,116	41,705
Bond	1	41,042	40,901
Mid Cap	1	20,952	15,821
Large Cap	1	16,928	12,191
Value	1	10,599	7,901
Small Cap	1	10,996	32,060

5. Fair value measurements (continued):

	Level	2013	2012
Common stocks:			
Utilities	1	154,888	144,945
Industrial	1	94,469	84,031
Financial	1	88,501	66,703
Basic materials	1	76,759	59,603
Healthcare	1	68,810	-
Services	1	33,076	25,018
Consumer goods	1	21,643	13,688
Technology	1	559	354
Total self-directed accounts		1,246,556	1,022,220
Total assets, at fair value		$ 20,780,697	$ 17,706,719

6. Related party transactions:

Certain Plan investments are units of a stable return fund and shares of various mutual funds managed by Wells Fargo Bank, N.A. Wells Fargo Bank, N.A. is the trustee, as defined by the Plan, and therefore these transactions qualify as party-in interest transactions. Fees paid by the Employer for legal, accounting and other professional services provided to the Plan and rendered by parties-in-interest on behalf of the Plan were approximately $14,500 during the year ended December 31, 2013.

Notes receivable from participants also qualify as party-in-interest transactions.

7. Plan termination:

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan by resolution of the Plan Administrative Committee and subject to the provisions of ERISA.

8. Tax status:

The Company adopted a prototype non-standardized 401(k) plan that received a favorable determination letter from the Internal Revenue Service on March 31, 2008, which stated that the Plan is designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the determination letter, the plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

8. Tax status (continued):

Management assesses the likelihood of the financial statement effect of a tax position that should be recognized when it is more likely than not that the position will be sustained upon examination by a taxing authority based on the technical merits of the tax position, circumstances, and information available as of the reporting date. Management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any periods in progress. With few exceptions, the Plan is no longer subject to income tax examinations for years prior to 2010.

9. 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, as well as valuation assumptions based on earnings, cash flows and/or other such techniques. Due to the level of risk associated with certain investment securities, and to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect participants' account balances and the amounts reported in the statement of assets available for benefits.

SUPPLEMENTAL SCHEDULE

COLORADO ALLERGY & ASTHMA CENTERS, P.C.
PROFIT SHARING 401(k) PLAN

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

DECEMBER 31, 2013

EIN 84-0735271

PLAN NUMBER 001

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment, including maturity date, rate of interest, collateral, and par or maturity value	(e) Current value
	PIMCO Funds	Total Return Fund	$ 2,465,729
*	Wells Fargo Investments	Stable Return Fund	1,681,520
*	Wells Fargo Investments	Advantage Dow Jones Target 2020 Fund	1,570,874
	Oakmark	Equity & Income Fund	2,450,822
	Goldman Sachs Distributors	Mid Cap Value Fund	1,725,359
*	Wells Fargo Investments	Advantage Small Cap Opportunities Fund	1,529,141
*	Self-Directed Accounts	Investments are invested in a wide variety of individual stocks and mutual funds	1,246,556
	T. Rowe Price	Mid Cap Growth Fund	835,738
*	Wells Fargo Investments	Advantage Index Fund	1,222,822
	Janus Distributors	Overseas Fund	740,442
	MFS Fund Distributors	International New Discovery Fund	909,614
*	Wells Fargo Investments	Advantage C&B Large Cap Value Fund	903,942
	Dodge & Cox	International Stock Fund	336,367
	T. Rowe Price	Growth Stock Fund	1,234,419
*	Wells Fargo Investments	Advantage Dow Jones Target 2030 Fund	782,269
	Baron Fund Distributors	Small Cap Fund	173,707
	American Century Services	Small Cap Value Fund	365,656
*	Wells Fargo Investments	Advantage Dow Jones Target 2040 Fund	210,253
*	Wells Fargo Investments	Advantage Dow Jones Target Today Fund	158,744
*	Wells Fargo Investments	Advantage Dow Jones Target 2010 Fund	157,847
*	Wells Fargo Investments	Advantage Dow Jones Target 2050 Fund	65,424
*	Participant Loans	3.25%, various terms (due May 2014 through June 2018)	78,409
			$ 20,845,654

*A party-in-interest as defined by ERISA.



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COLORADO ALLERGY & ASTHMA CENTERS, P.C.
PROFIT SHARING 401(k) PLAN

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2013

COLORADO ALLERGY & ASTHMA CENTERS, P.C.
PROFIT SHARING 401(k) PLAN

YEAR ENDED DECEMBER 31, 2013

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Crowe Horwath

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Participants of
Colorado Allergy & Asthma Centers, P.C. Profit Sharing 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Colorado Allergy & Asthma Centers, P.C. Profit Sharing 401(k) Plan, which comprise the statements of assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in 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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing such 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 investment assets and executes investment transactions. The plan administrator has obtained a certification 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.

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Crowe Horwath

Disclaimer of Opinion

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

Other Matter

The supplemental schedule, Schedule H, line 4i – Schedule of assets (held at end of year) as of December 31, 2013 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the 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.

Crowe Horwath, P.C.

October 7, 2014

COLORADO ALLERGY & ASTHMA CENTERS, P.C.
PROFIT SHARING 401(k) PLAN

STATEMENTS OF ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2013 AND 2012

	2013	2012
Assets:		
Investments, at fair value (Notes 3, 4 and 5)	$ 20,780,697	$ 17,706,719
Receivables:		
Employer contributions	574,744	540,848
Participant contributions	17,927	17,780
Notes receivable from participants (Note 3)	78,409	103,724
Assets reflecting investments at fair value	21,451,777	18,369,071
Adjustment from fair value to contract value for fully benefit-responsive investment contract	(13,452)	(47,059)
Assets available for benefits	$ 21,438,325	$ 18,322,012

See notes to financial statements.

COLORADO ALLERGY & ASTHMA CENTERS, P.C.
PROFIT SHARING 401(k) PLAN

STATEMENT OF CHANGES IN ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2013

Additions:		
Investment income (Note 3):		
Net appreciation in fair value of investments	$	2,892,492
Dividends and interest		239,130
Other		55,940
Interest income on notes receivable from participants (Note 3)		3,014
		3,190,576
Contributions:		
Participants		560,585
Employer		885,523
		1,446,108
Total additions		4,636,684
Deductions:		
Benefits paid to participants		1,463,480
Administrative expenses		56,891
Total deductions		1,520,371
Net increase		3,116,313
Assets available for benefits:		
Beginning of year		18,322,012
End of year	$	21,438,325

See notes to financial statements.

COLORADO ALLERGY & ASTHMA CENTERS, P.C.
PROFIT SHARING 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2013

1. Description of the Plan:

The following description of the Colorado Allergy & Asthma Centers, P.C. (the "Company" or the "Employer") Profit Sharing 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General:

The Plan is a defined contribution plan. All eligible employees who have completed one year of service, as defined by the Plan agreement, and are age twenty-one or older, are eligible to make salary deferrals to the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act ("ERISA"). The Plan Administrative Committee is responsible for oversight of the Plan. The Plan Administrator determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Plan's Administrative Committee.

Contributions:

Each year, eligible participants may elect to have a portion of their salary deferred and contributed to the Plan, up to a maximum amount, adjusted annually by the Internal Revenue Service. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans and, subject to certain limitations as defined by the Plan, voluntary after-tax contributions, including after-tax Roth contributions.

The Employer may make a discretionary matching contribution as well as a discretionary profit sharing contribution to the Plan. Participants are eligible for discretionary matching contributions and annual discretionary profit sharing contributions once they complete two years of service, as defined by the Plan.

For the year ended December 31, 2013, the Employer contributed to each eligible participant's account, an amount equal to up to 5% of eligible compensation. In addition, for the year ended December 31, 2013, the Employer contributed a profit sharing contribution on behalf of each eligible participant equal to a ratio of the percentage of the participant's compensation to total participants' compensation. Contributions are subject to certain limitations.

Investment options:

Participants direct the investment of their contributions and Employer contributions into various investment options offered by the Plan. A self-directed account allows a participant to direct the investment of his or her contributions among individual stocks, bonds, shares of various mutual funds, and money market accounts through a self-directed brokerage account.

1. **Description of the Plan (continued):**

Participant accounts:

Each participant's account is credited or charged with the participant's contributions and allocations of the Employer's discretionary contributions, if any; Plan earnings or losses; and administrative expenses that are paid by the Plan.

Allocations are based on account balances, participant compensation, or specific transactions as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

With the exception of the self-directed accounts, investment income is allocated to each participant's account based on the participant's account balance in each Plan option. Transaction fees for the purchase and sale of securities for the self-directed account of a participant are charged in accordance with a schedule of rates disclosed in the self-directed account agreement.

Vesting:

All participants are immediately vested in their voluntary contributions and Employer contributions, plus actual earnings thereon.

Notes receivable from participants:

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account and bear interest at current market rates, as defined by the Plan, determined at the date of the loan. All loans must be repaid to the Plan within a period specified by the Plan agreement, generally not exceeding five years. The Employer establishes the specific terms and conditions of each loan. Loans outstanding at December 31, 2013 bear interest at rate of 3.25%. Principal and interest is paid ratably through semi-monthly payroll deductions.

Payment of benefits:

On termination of service due to death, disability, retirement or termination of employment, a participant may elect to receive either a lump-sum cash distribution, installment payments or a direct rollover to another qualified retirement plan, as defined, in an amount equal to the value of the participant's account.

2. Summary of accounting policies:

Basis of accounting:

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

Investment contracts held by a defined-contribution Plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

The statements of assets available for benefits present the fair value of the investment contract as well as the adjustment of the fully benefit-responsive investment contract from fair value to contract value. The statement of changes in assets available for benefits is prepared using the contract value basis for fully benefit-responsive investment contracts.

Use of 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 assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment valuation and income recognition:

The Plan's investments are reported 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. The Plan Administrator determines the Plan's valuation policies utilizing information provided by an investment advisor and the Plan's trustee. See Note 5 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Net appreciation includes the Plan's gains and losses on investments bought and 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 receivable from participants are recorded as distributions based upon the terms of the Plan document. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are expensed when they are incurred.

2. **Summary of accounting policies (continued):**

Payment of benefits:

Benefits are recorded when paid.

Administrative expenses:

The Plan's administrative expenses are paid by either the Plan or the Employer, as provided in the Plan document. Expenses that are paid directly by the Employer are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statement of changes in assets available for benefits. In addition, investment related expenses are included in net appreciation of fair value of investments.

Subsequent events:

The Employer has evaluated subsequent events through October 7, 2014, the date the financial statements were available to be issued.

3. **Certified information (unaudited):**

Other than the fair value of the stable return fund and the related adjustment from fair value to contract value for the fully benefit-responsive investment contract, certain information related to investments, investment income, notes receivable from participants, and interest income on notes receivable from participants included in the Plan's financial statements, the supplemental schedule of assets (held at end of year), information included in Note 4, and the investment values included in Note 5, was obtained or derived from information supplied to the Company and certified as complete and accurate by Wells Fargo Bank, N.A., the trustee of the Plan. The contract value of the stable return fund was certified by the trustee.

3. Certified information (unaudited) (continued):

The following presents investments that represent 5% or more of the Plan's assets:

	December 31, 2013	December 31, 2012
Self-directed accounts*	$ 1,246,556	$ 1,022,220
Stable return fund:		
Wells Fargo Stable Return Fund, at contract value	$ 1,681,520	$ 2,352,926
Mutual funds:		
PIMCO Total Return Fund	$ 2,465,729	$ 2,526,352
Oakmark Equity & Income Fund	$ 2,450,822	$ 1,393,580
Goldman Sachs Mid Cap Value Fund	$ 1,725,359	$ 1,105,737
Wells Fargo Advantage Dow Jones Target 2020 Fund	$ 1,570,874	$ 1,546,854
Wells Fargo Advantage Small Cap Opportunities Fund	$ 1,529,141	$ 1,089,642
T. Rowe Price Growth Stock Fund	$ 1,234,419	$
Wells Fargo Advantage Index Fund	$ 1,222,822	$
T. Rowe Price Mid Cap Growth Fund	$	$ 961,494

* No individual investment held in self-directed accounts represents 5% or more of Plan assets as of December 31, 2013 or 2012, respectively.

During 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $2,892,492 as follows:

Self-directed accounts:	
Common stocks	$ 72,509
Mutual funds	101,227
	173,736
Mutual funds	2,693,042
Stable return fund	25,714
	$ 2,892,492

4. Investment contract with financial institution (unaudited):

The Plan offers an investment vehicle, the Wells Fargo Stable Return Fund (the "Fund"). The Fund is considered to be fully benefit-responsive, which means withdrawals from these investment contracts may be made at contract value for qualifying benefit payments, including participant-directed transfers. The Fund invests in investment contracts and security-backed contracts through a collective trust fund sponsored by Wells Fargo Bank, N.A. An investment contract is a contract issued by a financial institution to provide a stated rate of return to the buyer of the contract for a specified period of time. A security-backed contract has similar characteristics as a traditional investment contract and is comprised of two parts: the first part is a fixed-income security or portfolio of fixed-income securities; the second part is a contract value guarantee (wrapper) provided by a third party. Wrappers provide contract value payments for certain participant-initiated withdrawals and transfers, a floor crediting rate, and return of fully accrued contract value at maturity.

There are several risks specific to investment contracts. One of the primary risks involved is credit risk of the contract issuer. Credit risk for security-backed contracts includes risks arising from the potential inability of the issuer to meet the terms of the contract wrapper and the potential default of the underlying fixed-income securities. Secondly, liquidity is limited because of the unique characteristics of investment contracts and the absence of an actively traded secondary market. Interest rate risk is also present because rates may be fixed with these products.

Investment contracts generally do not permit termination of the agreements prior to the scheduled maturity date except to allow for benefit responsive withdrawals. Security-backed contracts generally are evergreen contracts that contain termination provisions, allowing for termination with notice, at any time, at fair value, and providing for automatic termination of the contract if the contract value or the fair value of the underlying portfolio equals zero.

Investment and security-backed contracts generally provide for withdrawals associated with certain events which are not in the ordinary course of operations. These withdrawals are paid with a market value adjustment applied to the withdrawal, as defined in the contract. Each contract issuer specifies the events which may trigger a market value adjustment. Such events may include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan Sponsor or other Plan Sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator believes that any events that would limit the Plan's ability to transact at contract value with participants are probable of not occurring.

The yield earned by the Fund at December 31, 2013 and 2012 was 1.36% and 0.94%, respectively. This represents the annualized earnings of all investments in the Fund, including the earnings recorded at the underlying collective trust funds, divided by the fair value of all investments in the Fund at December 31, 2013 and 2012, respectively.

4. Investment contract with financial institution (unaudited) (continued):

The yield earned by the Fund with an adjustment to reflect the actual interest rate credited to participants in the Fund at December 31, 2013 and 2012 was 1.52% and 1.95%, respectively. This represents the annualized earnings credited to participants in the Fund, divided by the fair value of all investments in the Fund at December 31, 2013 and 2012, respectively.

There are no unfunded commitments or significant restrictions on redemptions related to the Fund.

5. Fair value measurements:

The framework for measuring fair value 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) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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 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; and • inputs that are derived principally from or corroborated by observable market data by correlations 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 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs. Following is a description of the valuation methodologies used at December 31, 2013 and 2012. There have been no changes in the methodologies used at December 31, 2013 and 2012.

5. Fair value measurements (continued):

Money market accounts: Valued at amortized cost, which approximates fair value.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. 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.

Stable return fund: Valued based on financial statements provided by the Plan's investment trustee, which are audited annually by independent accountants. The value for this fund is stated at estimated fair value, which is net asset value, exclusive of the adjustment to contract value. The use of net asset value as fair value is deemed appropriate as the fund does not have a finite life, unfunded commitments, or significant restrictions on redemptions.

Common stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

The following tables sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2013 and 2012:

	Level	2013	2012
Mutual funds:			
International	1	$ 1,986,424	$ 2,017,354
Large Cap	1	3,361,183	2,068,670
Fixed	1	2,465,729	2,526,352
Mid Cap	1	2,561,096	2,067,226
Balanced	1	5,396,233	4,050,226
Small Cap	1	2,068,504	1,554,686
Total mutual funds		17,839,169	14,284,514
Stable return fund	2	1,694,972	2,399,985
Self-directed accounts:			
Cash equivalents	1	115,554	172,309
Mutual funds:			
Balanced	1	439,664	304,990
International	1	52,116	41,705
Bond	1	41,042	40,901
Mid Cap	1	20,952	15,821
Large Cap	1	16,928	12,191
Value	1	10,599	7,901
Small Cap	1	10,996	32,060

5. Fair value measurements (continued):

	Level	2013	2012
Common stocks:			
Utilities	1	154,888	144,945
Industrial	1	94,469	84,031
Financial	1	88,501	66,703
Basic materials	1	76,759	59,603
Healthcare	1	68,810	-
Services	1	33,076	25,018
Consumer goods	1	21,643	13,688
Technology	1	559	354
Total self-directed accounts		1,246,556	1,022,220
Total assets, at fair value		$ 20,780,697	$ 17,706,719

6. Related party transactions:

Certain Plan investments are units of a stable return fund and shares of various mutual funds managed by Wells Fargo Bank, N.A. Wells Fargo Bank, N.A. is the trustee, as defined by the Plan, and therefore these transactions qualify as party-in interest transactions. Fees paid by the Employer for legal, accounting and other professional services provided to the Plan and rendered by parties-in-interest on behalf of the Plan were approximately $14,500 during the year ended December 31, 2013.

Notes receivable from participants also qualify as party-in-interest transactions.

7. Plan termination:

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan by resolution of the Plan Administrative Committee and subject to the provisions of ERISA.

8. Tax status:

The Company adopted a prototype non-standardized 401(k) plan that received a favorable determination letter from the Internal Revenue Service on March 31, 2008, which stated that the Plan is designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the determination letter, the plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

8. Tax status (continued):

Management assesses the likelihood of the financial statement effect of a tax position that should be recognized when it is more likely than not that the position will be sustained upon examination by a taxing authority based on the technical merits of the tax position, circumstances, and information available as of the reporting date. Management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any periods in progress. With few exceptions, the Plan is no longer subject to income tax examinations for years prior to 2010.

9. 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, as well as valuation assumptions based on earnings, cash flows and/or other such techniques. Due to the level of risk associated with certain investment securities, and to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect participants' account balances and the amounts reported in the statement of assets available for benefits.

SUPPLEMENTAL SCHEDULE

COLORADO ALLERGY & ASTHMA CENTERS, P.C.
PROFIT SHARING 401(k) PLAN

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

DECEMBER 31, 2013

EIN 84-0735271

PLAN NUMBER 001

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment, including maturity date, rate of interest, collateral, and par or maturity value	(e) Current value
	PIMCO Funds	Total Return Fund	$ 2,465,729
*	Wells Fargo Investments	Stable Return Fund	1,681,520
*	Wells Fargo Investments	Advantage Dow Jones Target 2020 Fund	1,570,874
	Oakmark	Equity & Income Fund	2,450,822
	Goldman Sachs Distributors	Mid Cap Value Fund	1,725,359
*	Wells Fargo Investments	Advantage Small Cap Opportunities Fund	1,529,141
*	Self-Directed Accounts	Investments are invested in a wide variety of individual stocks and mutual funds	1,246,556
	T. Rowe Price	Mid Cap Growth Fund	835,738
*	Wells Fargo Investments	Advantage Index Fund	1,222,822
	Janus Distributors	Overseas Fund	740,442
	MFS Fund Distributors	International New Discovery Fund	909,614
*	Wells Fargo Investments	Advantage C&B Large Cap Value Fund	903,942
	Dodge & Cox	International Stock Fund	336,367
	T. Rowe Price	Growth Stock Fund	1,234,419
*	Wells Fargo Investments	Advantage Dow Jones Target 2030 Fund	782,269
	Baron Fund Distributors	Small Cap Fund	173,707
	American Century Services	Small Cap Value Fund	365,656
*	Wells Fargo Investments	Advantage Dow Jones Target 2040 Fund	210,253
*	Wells Fargo Investments	Advantage Dow Jones Target Today Fund	158,744
*	Wells Fargo Investments	Advantage Dow Jones Target 2010 Fund	157,847
*	Wells Fargo Investments	Advantage Dow Jones Target 2050 Fund	65,424
*	Participant Loans	3.25%, various terms (due May 2014 through June 2018)	78,409
			$ 20,845,654

*A party-in-interest as defined by ERISA.