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

2014

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
COOLEY LLP SALARY DEFERRAL AND PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 02/01/1974

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

101 CALIFORNIA STREET, 5TH FLOOR
SAN FRANCISCO, CA 94111-5800

2b Employer Identification Number (EIN)
94-1140085

2c Plan Sponsor's telephone number
415-693-2000

2d Business code (see instructions)
541110

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2015	DAVID WALSH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

3a	Plan administrator's name and address [X] Same as Plan Sponsor	**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**	2112
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	1745
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	1719
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	743
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	2462
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	6
f	Total. Add lines **6d** and **6e**.	**6f**	2468
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	2368
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

(1)	[X]		**H** (Financial Information)
(2)	[ ]		**I** (Financial Information – Small Plan)
(3)	[ ]	0	**A** (Insurance Information)
(4)	[X]		**C** (Service Provider Information)
(5)	[X]		**D** (DFE/Participating Plan Information)
(6)	[ ]		**G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....…… ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ……..... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

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.**	**2014** **This Form is Open to Public Inspection.**

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
COOLEY LLP SALARY DEFERRAL AND PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COOLEY LLP

D Employer Identification Number (EIN)
94-1140085

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

CHARLES SCHWAB & CO. INC. AND AFFIL

94-1737782

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

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

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

SCHWAB RETIREMENT PLAN SERVICES INC

34-1479833

(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 50 64	NONE	240147	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

FIRST REPUBLIC INVESTMENT MANA

22-3623353

(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?
26 50	NONE	44071	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

CHARLES SCHWAB & CO., INC.

94-1737782

(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?
33 50 59 62 71 72	NONE	39704	Yes [X] No [ ]	Yes [X] No [ ]	300	Yes [X] 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)

STEARNS FINANCIAL SERVICES GROUP

59-3080009

(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?
26 50	NONE	27256	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

DUNCAN ASSET MANAGEMENT

26-8429778

(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?
26 50	NONE	19526	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

DOWLING & YAHNKE LLC

26-0266092

(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?
26 50	NONE	17857	Yes [ ] No [X]	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)

KCM INVESTMENT ADVISORS LLC

91-1756649

(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?
26 50	NONE	14436	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NELSON ROBERTS INVESMENT

12-7381251

(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?
26 50	NONE	13791	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SENTINEL WEALTH MANAGEMENT INC.

22-3860643

(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?
26 50	NONE	12479	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)

BINGHAM OSBORN & SCARBOROUGH

94-3241802

(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?
26 50	NONE	11871	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

ADVANCED WEALTH PLANNING LLC

26-2007896

(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?
26 50	NONE	11707	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

PILLAR WEALTH MANAGEMENT CO

20-0545056

(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?
26 50	NONE	10901	Yes [ ] No [X]	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)

HOLDFAST WEALTH MANAGEMENT CO

46-2857695

(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?
26 50	NONE	8001	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

LMCG INVESTMENTS LLC

27-0282607

(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?
26 50	NONE	7771	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MADISON INVESTMENT ADVISORS

54-1815009

(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?
26 50	NONE	6238	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
CHARLES SCHWAB & CO AND AFFIL	59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
SEE ATTACHMENT 11-1111111	SEE ATTACHMENT

(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

2014

This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
COOLEY LLP SALARY DEFERRAL AND PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
COOLEY LLP

D Employer Identification Number (EIN)
94-1140085

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: SCHWAB INDEXED RET 2010			
b Name of sponsor of entity listed in (a): CHARLES SCHWAB BANK			
c EIN-PN 81-0625169-011	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	8511226
a Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB INDEXED RET 2015			
b Name of sponsor of entity listed in (a): CHARLES SCHWAB BANK			
c EIN-PN 81-0625169-012	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	16084751
a Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB INDEXED RET 2020			
b Name of sponsor of entity listed in (a): CHARLES SCHWAB BANK			
c EIN-PN 81-0625169-013	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	38360350
a Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB INDEXED RET 2025			
b Name of sponsor of entity listed in (a): CHARLES SCHWAB BANK			
c EIN-PN 81-0625169-014	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	49249811
a Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB INDEXED RET 2030			
b Name of sponsor of entity listed in (a): CHARLES SCHWAB BANK			
c EIN-PN 81-0625169-015	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	52639674
a Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB INDEXED RET 2035			
b Name of sponsor of entity listed in (a): CHARLES SCHWAB BANK			
c EIN-PN 81-0625169-016	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	49272593
a Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB INDEXED RET 2040			
b Name of sponsor of entity listed in (a): CHARLES SCHWAB BANK			
c EIN-PN 81-0625169-017	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	36739992

a Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB INDEXED RET 2045

b Name of sponsor of entity listed in (a): CHARLES SCHWAB BANK

c EIN-PN 81-0625169-018	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 18726615

a Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB INDEXED RET 2050

b Name of sponsor of entity listed in (a): CHARLES SCHWAB BANK

c EIN-PN 81-0625169-019	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6124519

a Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB INDEXED RET 2055

b Name of sponsor of entity listed in (a): CHARLES SCHWAB BANK

c EIN-PN 81-0625169-021	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 687257

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

2014

This Form is Open to Public Inspection

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
COOLEY LLP SALARY DEFERRAL AND PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COOLEY LLP

D Employer Identification Number (EIN)
94-1140085

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)	13392983	15254107
(2) Participant contributions	1b(2)	0	3225
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	4826828	8278037
(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)	156960	126000
(5) Partnership/joint venture interests	1c(5)	4203517	3663741
(6) Real estate (other than employer real property)	1c(6)	613000	555913
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	4181175	4639961
(9) Value of interest in common/collective trusts	1c(9)	230256629	276396788
(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)	56143754	91700528
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	98091634	119451663

			(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	411866480	520069963
	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	411866480	520069963

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)	15251082	
	(B) Participants	2a(1)(B)	19087663	
	(C) Others (including rollovers)	2a(1)(C)	1973082	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		36311827
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	32353	
	(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)	178279	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		210632
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1498547	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1498547
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	-57087	
	(B) Other	2b(5)(B)	-391490	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		-448577

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		17857819
(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)		5648892
c Other income	2c		6479878
d Total income. Add all **income** amounts in column (b) and enter total	2d		67559018
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	26165775	
(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)		26165775
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)	205906	
(4) Other	2i(4)	240297	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		446203
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		26611978
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		40947040
l Transfers of assets:			
(1) To this plan	2l(1)		67256443
(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: OUM & CO. LLP **(2)** EIN: 94-2682998

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	X		

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

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

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

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2014

This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
COOLEY LLP SALARY DEFERRAL AND PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COOLEY LLP

D Employer Identification Number (EIN)
94-1140085

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): 42-1558009

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: 0.0% 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):

COOLEY LLP

SALARY DEFERRAL AND PROFIT SHARING PLAN

FINANCIAL STATEMENTS

AND SUPPLEMENTAL SCHEDULE

WITH INDEPENDENT AUDITOR'S REPORT

* * * * *

AS OF DECEMBER 31, 2014 AND 2013

AND FOR THE YEAR ENDED DECEMBER 31, 2014

COOLEY LLP

SALARY DEFERRAL AND PROFIT SHARING PLAN

AS OF DECEMBER 31, 2014 AND 2013
AND FOR THE YEAR ENDED DECEMBER 31, 2014

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OUM & CO. LLP
ACCOUNTANTS
& BUSINESS ADVISORS

To the Retirement Plans Committee for
Cooley LLP Salary Deferral and Profit Sharing Plan

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Cooley LLP Salary Deferral and Profit Sharing Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statement of changes in net assets available for benefits for the year then ended December 31, 2014, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 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 Notes 3 and 4, which was certified by Charles Schwab Bank, the custodian 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 custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2014 and 2013, and for the year ended December 31, 2014, that the information provided to the plan administrator by the custodian is complete and accurate.

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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

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule, Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year) as of December 31, 2014, which is the responsibility of plan management, are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

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 custodian, 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.

OUM & Co. LLP

San Francisco, California
October 12, 2015

COOLEY LLP

SALARY DEFERRAL AND PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31, 2014	December 31, 2013
ASSETS		
Investments:		
Money market	$ 8,278,037	$ 4,826,828
Mutual funds	91,700,528	56,143,754
Self-directed accounts	119,451,663	98,091,634
Common/collective trusts	276,396,788	230,256,629
Limited partnership interests	3,663,741	4,203,517
Real estate	555,913	613,000
Other assets	126,000	156,960
Total investments	500,172,670	394,292,322
Receivables:		
Employer contributions	15,254,107	13,392,983
Participant contributions	3,225	-
Notes receivable from participants	4,639,961	4,181,175
Total receivables	19,897,293	17,574,158
Net assets reflecting all investments at fair value	520,069,963	411,866,480
Net assets available for benefits	$ 520,069,963	$ 411,866,480

See accompanying notes to financial statements.

COOLEY LLP

SALARY DEFERRAL AND PROFIT SHARING PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEAR ENDED DECEMBER 31, 2014

ADDITIONS	
Investment income:	
Interest and dividends	$ 1,530,900
Net realized and unrealized gain on common/collective trusts	17,857,819
Net realized and unrealized gain on self directed-accounts	6,273,972
Net realized and unrealized gain on mutual funds	5,648,892
Total investment income	31,311,583
Interest income on notes receivable from participants	178,279
Contributions:	
Employer	15,251,082
Participants	19,087,663
Rollover	1,973,082
Total contributions	36,311,827
Total additions	67,801,689
DEDUCTIONS	
Benefits paid to participants	26,165,775
Net realized and unrealized loss on limited partnerships	360,530
Net realized and unrealized loss on other assets	30,960
Unrealized loss on real estate	57,087
Administrative expenses	240,297
Total deductions	26,854,649
Net increase	40,947,040
Transfer from Dow Lohnes Retirement Plans	67,256,443
Net assets available for benefits:	
Beginning of year	411,866,480
End of year	$ 520,069,963

See accompanying notes to financial statements.

NOTE 1 - Description of the Plan:

The following description of the Cooley LLP Salary Deferral and Profit Sharing Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a profit sharing and salary deferral plan covering eligible employees of Cooley LLP (the "Partnership", "Employer" or "Plan Sponsor"). Eligible employees can enroll in the Plan on the first of the month coincident with or following their date of hire. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Effective January 1, 2014, Cooley LLP merged with Dow Lohnes PLLC, and as a result, the two Dow Lohnes defined contribution plans were merged into the Plan. The assets of Dow Lohnes PLLC's defined contributions plans were transferred to the Plan on March 18, 2014.

Contributions

Participants may annually contribute, on a pretax basis, up to 75% of their eligible compensation, as defined by the Plan. Contributions are subject to annual limits specified under the Internal Revenue Code (the "Code"). The annual limitation was $17,500 for 2014 and $23,000 for participants who are age 50 or older by the end of the year. Participants may also contribute rollover amounts representing distributions from other qualified defined benefit or defined contribution plans.

The employer profit sharing contribution provision is calculated based on a uniform formula of 7.5% of eligible compensation for eligible staff and certain other employees. Participant employees (other than associate attorneys) and partners are eligible for the profit sharing contribution on the January 1 or July 1 that coincides with or follows two years of service after their date of hire. Eligible employees must be employed on the last day of the Plan year in order to receive a profit sharing contribution. The Employer matching contribution provision to the Plan was eliminated effective January 1, 2011.

Participant Accounts

Each participant's account is credited with the participant's and Partnership's contributions and an allocation of Plan earnings, based on the participant's individual investment direction. The benefit to which a participant is entitled is the participant's vested account balance.

Vesting

Participants are immediately vested in their own contributions and in the Partnership's profit sharing contributions, plus actual earnings thereon. Matching contributions received prior to January 1, 2011 are subject to a three year vesting period. Forfeited balances of terminated participants' nonvested accounts are used to reduce future Partnership contributions. The amount of unallocated forfeited nonvested accounts available to offset future Partnership contributions at December 31, 2014 and 2013 is $195,685 and $56,340, respectively. In 2014 and 2013, the Partnership used $58,861 and $100,000 of forfeitures to offset the Partnership's profit sharing contributions, respectively.

Notes Receivable from Participants

A participant may borrow from his or her account amounts up to a maximum equal to the lesser of $50,000 or 50% of the participant's vested account balance. The minimum amount of a loan is $1,000. Loans have a repayment term of five years or less. However, if the loan proceeds are for the purchase of a primary residence, the term may be extended to 15 years. The loans are secured by the balance in the participant's account and bear a reasonable rate of interest, which ranged from 4.25% to 9.25% per annum as of December 31, 2014. Participants other than partners must make their loan repayments through regular payroll deductions on a monthly or semi-monthly basis at the participants' elections. Partners must make payments on loans by deduction from their partnership draw checks. The minimum amount of scheduled repayments is $50 monthly or $25 semi-monthly. These loans bear interest as determined by the plan administrator, which is comparable to the interest rates charged by major financial institutions and generally is the prime rate plus 1%. A participant may have up to two loans outstanding at any time.

Payment of Benefits

On termination of service for reasons other than death, a participant will generally receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum payment in cash if the benefit amount is $1,000 or less. If the benefit is greater than $1,000, but less than $5,001 and the participant does not elect a distribution as soon as he becomes eligible for one, then the distribution will be rolled over automatically to an IRA established for the participant by the Plan Administrator. If the benefit amount is greater than $5,001, the participant may elect to defer payment until the later of age 70-1/2 or the year of retirement. The normal retirement age of Plan participants is 65 (60 plus 5 years of service for money purchase accounts from previously terminated money purchase plan). For termination of service due to death, the participant's beneficiary will generally receive the value of the vested interest in his or her account in a lump sum cash distribution if the benefit is $1,000 or less, as soon as administratively feasible. If the balance in the account is more than $1,000, benefits must either be paid within five years of

the participant's death or begin within one year of the participant's death and be paid over the life expectancy of the participant's beneficiary. If the participant's spouse is the beneficiary, he or she may elect to defer receipt of payments until the April 1 following the calendar year in which the participant would have reached age 70-1/2.

Administrative Expenses

The Plan Sponsor pays all fees to administer the Plan; however, the participants pay fees associated with loans and management of assets from their self-directed accounts.

NOTE 2 - Summary of Accounting Policies:

Basis of Accounting

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

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 that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

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

Purchases and sales of investments are recorded on a trade-date basis. Dividend income is recorded on the ex-dividend date. Interest income is recorded on the accrual basis. Net appreciation in the fair value of investments includes the realized gains and losses on investments bought and sold during the year, plus the net unrealized gains and losses on investments held at year-end.

Notes Receivable from Participants

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

Reporting on Self-Directed Accounts

The Plan allows participants to choose their own investments through self-directed accounts ("SDA's"). The Plan uses Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 962, *Plan Accounting – Defined Contribution Pension Plan*, which allows presentation of participant-directed investments as a one-line item in the statement of net assets available for benefits.

Risks and Uncertainties

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

NOTE 3 - Investments:

The custodian of the Plan has certified the investments and related transactions of the Plan, except for the limited partnership interests, real estate, and other assets. Investment information certified by the custodian has not been audited by the independent auditors. Investment information is summarized as follows:

	December 31,	
	2014	2013
Investments certified by custodian	$ 495,827,016	$ 389,318,845
Limited partnership interests	3,663,741	4,203,517
Real estate	555,913	613,000
Other assets	126,000	156,960
Total investments	$ 500,172,670	$ 394,292,322

During the year ended December 31, 2014, the Plan's investments (including gains and losses on investments purchased and sold, as well as held during 2014) appreciated (depreciated) in fair value as follows:

Investments certified by custodian:		
Interest/dividends	$	1,530,900
Common/collective trusts		17,857,819
Self-direct accounts		6,273,972
Mutual funds		5,648,892
		31,311,583
Investments not certified by custodian:		
Limited partnership interests		(360,530)
Real estate		(57,087)
Other assets		(30,960)
		(448,577)
Total net realized and unrealized appreciation in fair value of investments	$	30,863,006

Investments that represent 5% or more of the fair value of the Plan's net assets are as follows:

	December 31,	
	2014	2013
Self-directed accounts	$ 119,451,663	$ 98,091,634
Schwab Indexed Retirement Fund 2020	38,360,350	28,581,376
Schwab Indexed Retirement Fund 2025	49,249,811	42,676,551
Schwab Indexed Retirement Fund 2030	52,639,674	48,016,046
Schwab Indexed Retirement Fund 2035	49,272,593	39,435,607
Schwab Indexed Retirement Fund 2040	36,739,992	28,639,638

NOTE 4 – Fair Value Measurements:

FASB ASC 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under 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;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2014 and 2013.

Shares of registered investment companies are valued at quoted market prices, which represent the net asset values of shares held by the Plan at year-end. The participation units in the common/collective trust funds are valued at the quoted redemption value on the last business day of the Plan year. Securities traded on a national securities exchange are valued at the last reported sales price on the last business day of the year. Fair value of investments in limited partnership interests is based on their net asset value as reported by the limited partnership's investment advisor. Equity securities that are publicly traded are generally valued at fair value based on the last sale price on the day of valuation on the exchange where the security is primarily traded. Fair value of real estate held by the Plan in December 31, 2013 was estimated from comparable sales in the area, and the value at December 31, 2014 was estimated based on the actual sales piece of the real estate in early 2015.

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

The following tables sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2014 and 2013:

	Investment Assets at Fair Value As of December 31, 2014			
	Level 1	**Level 2**	**Level 3**	**Total**
Common/collective trusts	$ –	$ 276,396,788	$ –	$ 276,396,788
Self-directed accounts	111,799,142	7,652,521	–	119,451,663
Money market	8,278,037	–	–	8,278,037
Mutual funds:				
Blend funds	38,802,667	–	–	38,802,667
Growth funds	18,161,737	–	–	18,161,737
Value funds	14,511,674	–	–	14,511,674
Other funds	20,224,450	–	–	20,224,450
Limited partnership interests	–	–	3,663,741	3,663,741
Real estate	–	–	555,913	555,913
Other assets	–	–	126,000	126,000
Total investments at fair value	$ 211,777,707	$ 284,049,309	$ 4,345,654	$500,172,670

	Investment Assets at Fair Value As of December 31, 2013			
	Level 1	**Level 2**	**Level 3**	**Total**
Common/collective trusts	$ –	$ 230,256,629	$ –	$ 230,256,629
Self-directed accounts	81,095,108	16,996,526	–	98,091,634
Money market	4,826,828	–	–	4,826,828
Mutual funds:				
Blend funds	25,152,351	–	–	25,152,351
Growth funds	9,573,011	–	–	9,573,011
Value funds	8,420,676	–	–	8,420,676
Other funds	12,997,716	–	–	12,997,716
Limited partnership interests	–	–	4,203,517	4,203,517
Real estate	–	–	613,000	613,000
Other assets	–	–	156,960	156,960
Total investments at fair value	$ 142,065,690	$ 247,253,155	$ 4,973,477	$ 394,292,322

The table below sets forth a summary of changes in the fair value of the Plan's level 3 investment assets for the year ended December 31, 2014:

	Limited partnership interests	Real estate	Other assets
Balance, beginning of year	$ 4,203,517	$ 613,000	$ 156,960
Purchases and sales, net	(179,246)	–	–
Net realized and unrealized gain	(360,530)	(57,087)	(30,960)
Balance, end of year	$ 3,663,741	$ 555,913	$ 126,000

NOTE 5 – Plan Termination:

Although it has not expressed any intent to do so, the Partnership has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts. The Partnership may direct that either (a) benefits be distributed to the participants in any manner permitted by the Plan as soon as practicable, or (b) the trust created by the Plan be continued and benefits be distributed to the participants or their beneficiaries as if the Plan had not terminated. Benefits under the Plan are not insured by the Pension Benefit Guaranty Corporation ("PBGC"), as that insurance does not apply to profit sharing plans or salary deferral plans.

NOTE 6 – Income Tax Status:

The Plan has adopted The Charles Schwab Defined Contribution Plan and Trust Basic Plan #01 ("Prototype"). Charles Schwab received an opinion letter dated May 23, 2008 from the Internal Revenue Service stating that the form of the Plan is qualified under Section 401 of the Code and, therefore, the related trust is tax exempt. In accordance with Revenue Procedure 2013-6 and Announcement 2001-77, the Plan Sponsor has determined that it is eligible to and has chosen to rely on the current IRS prototype plan opinion letter. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Plan has been amended since May 23, 2008; however, the plan administrator believes the Plan is currently designed and being operated in compliance with the applicable requirements of the Code, and, therefore, believes that the Plan is qualified and the related trust is tax exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Company has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2011.

NOTE 7 – Subsequent Events:

The Plan Sponsor has evaluated events and transactions that have occurred after December 31, 2014 and through October 12, 2015, the date on which the accompanying financial statements were available to be issued, and has determined that there are no additional material events to disclose.

SUPPLEMENTAL SCHEDULE

COOLEY LLP
SALARY DEFERRAL AND PROFIT SHARING PLAN
EIN #94-1140085 PLAN #001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	Money market/cash equivalent:		
	Vanguard Prime Money Market		$ 8,278,037
	Total money market/cash equivalent		8,278,037
	Common/collective trusts:		
(*)	Schwab Indexed Retirement Fund 2010	526,359 units	8,511,226
(*)	Schwab Indexed Retirement Fund 2015	936,249 units	16,084,751
(*)	Schwab Indexed Retirement Fund 2020	2,103,089 units	38,360,350
(*)	Schwab Indexed Retirement Fund 2025	2,551,804 units	49,249,811
(*)	Schwab Indexed Retirement Fund 2030	2,638,580 units	52,639,674
(*)	Schwab Indexed Retirement Fund 2035	2,359,798 units	49,272,593
(*)	Schwab Indexed Retirement Fund 2040	1,736,294 units	36,739,992
(*)	Schwab Indexed Retirement Fund 2045	865,370 units	18,726,615
(*)	Schwab Indexed Retirement Fund 2050	284,069 units	6,124,519
(*)	Schwab Indexed Retirement Fund 2055	55,965 units	687,257
	Total common/collective trusts		276,396,788
	Mutual funds:		
	Vanguard 500 Index Signal	109,228 shares	20,741,257
	Vanguard Developed Markets Index Admiral	662,544 shares	8,063,157
	Vanguard Emerging Markets Stock Index Signal	124,699 shares	4,146,228
	Vanguard Growth Index Signal	184,748 shares	9,920,965
	Vanguard Mid Cap Growth Index Admiral	99,343 shares	4,343,287
	Vanguard Mid Cap Index Signal	34,673 shares	5,303,987
	Vanguard Mid Cap Value Index Admiral	90,696 shares	4,199,239
	Vanguard REIT Index Signal	30,996 shares	3,559,287
	Vanguard Short-Term Bond Signal	368,735 shares	3,864,338
	Vanguard Small Cap Value Index Admiral	64,115 shares	2,912,105
	Vanguard Small Cap Growth Index	88,059 shares	3,897,485
	Vanguard Small Cap Index Signal	84,021 shares	4,694,266
	Vanguard Total Bond Market Index Signal	520,661 shares	5,659,584
	Vanguard Value Index Signal	224,661 shares	7,400,330
	Vanguard Interm Term Govt Bonds Index Admiral	137,829 shares	2,995,013
	Total mutual funds		91,700,528
	Self-directed accounts	Personal Choice Retirement Accounts	119,451,663
	Total assets held by trustee		495,827,016
	Limited partnership interests	Limited Partnership Funds	3,663,741
	Real estate	Property at 7550 Eads Avenue #109, San Diego CA	555,913
	Other assets (Sugar Bowl Corp.)	2,000 shares	126,000
			$ 500,172,670
(*)	Notes receivable from participants	Interest rates ranging from 4.25% - 9.25%	$ 4,639,961

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

Column (d), Cost, has been omitted, as all investments are participant-directed.

Cooley LLP Salary Deferral and Profit Sharing Plan
Schedule C, Part I, Line 3 - Service Provider Indirect Compensation Information
December 31, 2014

EIN: 94-1140085
Plan Number: 001

Received by Charles Schwab & Co., Inc. (EIN#94-1737782)

Fund Family/Provider	EIN	Formula
Aberdeen	51-0368279	Range of 0.05 - 0.40% of average daily balance of assets
Acadian Funds	Not Available	Rate of 0.40% of average daily balance of asset(s)
AllianceBernstein	13-3191825	Rate of 0.40% of average daily balance of asset(s)
Allianz Funds	06-1349805	Range of 0.02 - 0.40% of average daily balance of assets
Alpine	13-3982412	Rate of 0.40% of average daily balance of asset(s)
American Century Investments	43-0821857	Range of 0.24 - 0.35% of average daily balance of assets
American Funds	95-1411037	Rate of 0.37% of average daily balance of asset(s)
AMG Funds	06-1555943	Range of 0.10 - 0.40% of average daily balance of assets
AQR Funds	Not Available	Range of 0.10 - 0.40% of average daily balance of assets
Arbitrage Fund	36-4380398	Rate of 0.07% of average daily balance of asset(s)
Artisan	39-1811840	Rate of 0.40% of average daily balance of asset(s)
Aston	20-4747475	Rate of 0.40% of average daily balance of asset(s)
Ave Maria Mutual Funds	38-2325495	Rate of 0.40% of average daily balance of asset(s)
Baird	39-6037917	Rate of 0.04% of average daily balance of asset(s)
Baron Capital Group	13-3122938	Range of 0.09 - 0.40% of average daily balance of assets
BBH	36-4469928	Rate of 0.10% of average daily balance of asset(s)
Becker	Not Available	Rate of 0.40% of average daily balance of asset(s)
BlackRock	04-6171663	Range of 0.06 - 0.75% of average daily balance of assets
BMO Funds	Not Available	Rate of 0.40% of average daily balance of asset(s)
Braver Capital Management	Not Available	Rate of 0.40% of average daily balance of asset(s)
Brown Capital Management, LLC	Not Available	Rate of 0.40% of average daily balance of asset(s)
Calvert Investments	Not Available	Rate of 0.40% of average daily balance of asset(s)
Cambiar Funds	Not Available	Range of 0.10 - 0.40% of average daily balance of assets
Champlain Funds	Not Available	Rate of 0.40% of average daily balance of asset(s)
Cohen & Steers	14-1904657	Range of 0.10 - 0.40% of average daily balance of assets
Columbia	93-0577450	Range of 0.10 - 0.50% of average daily balance of assets
Cortina Funds Inc	20-1071944	Rate of 0.40% of average daily balance of asset(s)
Credit Suisse (New York, NY)	Not Available	Range of 0.10 - 0.40% of average daily balance of assets
Davis Funds	52-1346931	Rate of 0.40% of average daily balance of asset(s)
Delaware Investments	Not Available	Rate of 0.40% of average daily balance of asset(s)
Deutsche Asset & Wealth Mngt	13-3241232	Range of 0.10 - 0.40% of average daily balance of assets
Diamond Hill Funds	31-6547095	Rate of 0.10% of average daily balance of asset(s)
DoubleLine	Not Available	Range of 0.10 - 0.36% of average daily balance of assets
Dreyfus	Not Available	Range of 0.35 - 0.48% of average daily balance of assets
Eagle	Not Available	Rate of 0.10% of average daily balance of asset(s)
Eaton Vance	04-2718215	Rate of 0.40% of average daily balance of asset(s)
Eventide Funds	Not Available	Rate of 0.40% of average daily balance of asset(s)
Federated	25-1111467	Rate of 0.40% of average daily balance of asset(s)
Fidelity Investments	06-1194217	Rate of 0.10% of average daily balance of asset(s)

Cooley LLP Salary Deferral and Profit Sharing Plan
Schedule C, Part I, Line 3 - Service Provider Indirect Compensation Information
December 31, 2014

EIN: 94-1140085
Plan Number: 001

First Eagle	13-3392291	Range of 0.10 - 0.40% of average daily balance of assets
FMI Funds	39-1861095	Rate of 0.40% of average daily balance of asset(s)
Forward Funds	23-2696899	Rate of 0.50% of average daily balance of asset(s)
FPA	04-3118452	Rate of 0.06% of average daily balance of asset(s)
Franklin Templeton Investments	94-3167260	Range of 0.30 - 0.40% of average daily balance of assets
Gabelli	13-3340139	Rate of 0.35% of average daily balance of asset(s)
Glenmede	Not Available	Rate of 0.40% of average daily balance of asset(s)
Goldman Sachs	Not Available	Rate of 0.05% of average daily balance of asset(s)
Good Harbor	Not Available	Rate of 0.40% of average daily balance of asset(s)
Hancock Horizon	64-0169065	Rate of 0.40% of average daily balance of asset(s)
Harbor	04-2679462	Rate of 0.06% of average daily balance of asset(s)
Harding Loevner	Not Available	Range of 0.08 - 0.40% of average daily balance of assets
Hartford Mutual Funds	13-3317783	Rate of 0.40% of average daily balance of asset(s)
Heartland	39-1572323	Rate of 0.50% of average daily balance of asset(s)
Henderson Global	06-1217855	Rate of 0.40% of average daily balance of asset(s)
Hennessy	68-0377264	Range of 0.40 - 0.50% of average daily balance of assets
Highland Funds	75-2716725	Rate of 0.40% of average daily balance of asset(s)
Hodges	75-2278918	Rate of 0.40% of average daily balance of asset(s)
ICON Funds	75-2676133	Rate of 0.40% of average daily balance of asset(s)
Invesco	58-2287224	Range of 0.10 - 0.50% of average daily balance of assets
IVA Funds	41-2253838	Rate of 0.10% of average daily balance of asset(s)
Ivy Funds	04-6006759	Range of 0.10 - 0.40% of average daily balance of assets
Janus	43-1804048	Rate of 0.35% of average daily balance of asset(s)
Jensen	93-0978027	Rate of 0.40% of average daily balance of asset(s)
JOHCM Funds	Not Available	Rate of 0.10% of average daily balance of asset(s)
John Hancock	04-3483032	Rate of 0.50% of average daily balance of asset(s)
JPMorgan	13-2624428	Range of 0.06 - 0.50% of average daily balance of assets
Laudus Funds	94-3106735	Rate of 0.10% of average daily balance of asset(s)
Lazard	Not Available	Rate of 0.40% of average daily balance of asset(s)
LKCM	Not Available	Rate of 0.40% of average daily balance of asset(s)
Lord Abbett	13-3731507	Range of 0.10 - 0.40% of average daily balance of assets
MainStay	52-2206685	Rate of 0.40% of average daily balance of asset(s)
Mairs & Power	23-2398112	Rate of 0.10% of average daily balance of asset(s)
Manning & Napier	Not Available	Rate of 0.40% of average daily balance of asset(s)
Marsico Investment Fund	Not Available	Rate of 0.40% of average daily balance of asset(s)
Matthew 25	23-2804868	Rate of 0.40% of average daily balance of asset(s)
Matthews Asia Funds	94-3250972	Range of 0.10 - 0.40% of average daily balance of assets
Merger	13-3036274	Rate of 0.40% of average daily balance of asset(s)
Meridian	94-2408246	Rate of 0.04% of average daily balance of asset(s)
Metropolitan West Funds	95-4597302	Range of 0.35 - 0.40% of average daily balance of assets
MFS	04-3253929	Range of 0.10 - 0.40% of average daily balance of assets
Morgan Stanley	36-3145972	Rate of 0.40% of average daily balance of asset(s)
Natixis Funds	04-3200027	Range of 0.07 - 0.55% of average daily balance of assets

Cooley LLP Salary Deferral and Profit Sharing Plan
Schedule C, Part I, Line 3 - Service Provider Indirect Compensation Information
December 31, 2014

EIN: 94-1140085
Plan Number: 001

Neuberger Berman	13-3216325	Rate of 0.50% of average daily balance of asset(s)
Nicholas	Not Available	Rate of 0.37% of average daily balance of asset(s)
Northern Funds	36-3608252	Rate of 0.25% of average daily balance of asset(s)
Nuveen	36-3817266	Rate of 0.07% of average daily balance of asset(s)
Oakmark	04-3276558	Rate of 0.35% of average daily balance of asset(s)
OppenheimerFunds	13-2527171	Range of 0.08 - 0.50% of average daily balance of assets
Osterweis	94-2871718	Rate of 0.06% of average daily balance of asset(s)
Permanent Portfolio	94-2788165	Rate of 0.38% of average daily balance of asset(s)
Pioneer Investments	13-5657669	Range of 0.10 - 0.60% of average daily balance of assets
Prudential Investments	22-3703799	Rate of 0.10% of average daily balance of asset(s)
Putnam	36-4488942	Rate of 0.10% of average daily balance of asset(s)
REMSGroup	Not Available	Range of 0.10 - 0.40% of average daily balance of assets
RidgeWorth	58-1604573	Rate of 0.26% of average daily balance of asset(s)
Royce	52-2343049	Range of 0.10 - 0.45% of average daily balance of assets
RS Funds	94-3321067	Range of 0.10 - 0.40% of average daily balance of assets
Russell	91-1151059	Range of 0.20 - 0.45% of average daily balance of assets
Rydex Funds	Not Available	Rate of 0.40% of average daily balance of asset(s)
Salient Funds	Not Available	Rate of 0.10% of average daily balance of asset(s)
Schwab Funds	94-3106735	Range of 0.02 - 0.25% of average daily balance of assets
Scout	43-1270132	Rate of 0.40% of average daily balance of asset(s)
T. Rowe Price	52-2264646	Rate of 0.04% of average daily balance of asset(s)
TCW	95-2749628	Rate of 0.40% of average daily balance of asset(s)
Third Avenue	01-0690900	Rate of 0.08% of average daily balance of asset(s)
Thompson IM Funds, Inc.	39-1484755	Rate of 0.25% of average daily balance of asset(s)
Thornburg	Not Available	Range of 0.10 - 0.40% of average daily balance of assets
TIAA-CREF Mutual Funds	13-1624203	Rate of 0.30% of average daily balance of asset(s)
Tocqueville	13-3549887	Rate of 0.40% of average daily balance of asset(s)
Touchstone	31-0487145	Rate of 0.40% of average daily balance of asset(s)
Turner Funds	23-2587824	Rate of 0.10% of average daily balance of asset(s)
Vericimetry Funds	Not Available	Rate of 0.10% of average daily balance of asset(s)
Victory	Not Available	Rate of 0.40% of average daily balance of asset(s)
Villere	72-0343760	Rate of 0.40% of average daily balance of asset(s)
Voya	95-4516049	Range of 0.30 - 0.50% of average daily balance of assets
Walthausen Funds	Not Available	Rate of 0.40% of average daily balance of asset(s)
Wasatch	87-0319391	Rate of 0.40% of average daily balance of asset(s)
Weitz	47-0693748	Rate of 0.10% of average daily balance of asset(s)
Wells Fargo Advantage	41-0449260	Rate of 0.10% of average daily balance of asset(s)
Westport Funds	06-1087640	Rate of 0.10% of average daily balance of asset(s)
William Blair	Not Available	Rate of 0.50% of average daily balance of asset(s)

Schedule H, line 4i - Schedule of Assets (Held at End of Year)

NAME OF PLAN SPONSOR: Cooley LLP
NAME OF PLAN: Cooley LLP Salary Deferral and Profit Sharing Plan
EIN: 94-1140085
PLAN NUMBER: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
*	PARTICIPANT LOANS	Loans (4.25% - 9.25%)		4,639,961
	VANGUARD PRIME MONEY MARKET	Money Market / Cash Equivalent		8,278,037
*	SCHWAB INDEXED RET 2010	Common Collective Trust Fund		8,511,226
*	SCHWAB INDEXED RET 2015	Common Collective Trust Fund		16,084,751
*	SCHWAB INDEXED RET 2020	Common Collective Trust Fund		38,360,350
*	SCHWAB INDEXED RET 2025	Common Collective Trust Fund		49,249,811
*	SCHWAB INDEXED RET 2030	Common Collective Trust Fund		52,639,674
*	SCHWAB INDEXED RET 2035	Common Collective Trust Fund		49,272,593
*	SCHWAB INDEXED RET 2040	Common Collective Trust Fund		36,739,992
*	SCHWAB INDEXED RET 2045	Common Collective Trust Fund		18,726,615
*	SCHWAB INDEXED RET 2050	Common Collective Trust Fund		6,124,519
*	SCHWAB INDEXED RET 2055	Common Collective Trust Fund		687,257
	PCRA	Self-Directed Brokerage Account		119,451,663
	VANGUARD 500 INDEX ADMIRAL	Registered Investment Company		20,741,257
	VANGUARD DEVELOPED MKT IDX ADM	Registered Investment Company		8,063,157
	VANGUARD EMRG MKTS INDEX ADM	Registered Investment Company		4,146,228
	VANGUARD GROWTH INDEX ADMIRAL	Registered Investment Company		9,920,965
	VANGUARD MDCP GRTH INDEX ADM	Registered Investment Company		4,343,287
	VANGUARD MID CAP INDEX ADMIRAL	Registered Investment Company		5,303,987
	VANGUARD MID CAP VALUE IDX ADM	Registered Investment Company		4,199,239
	VANGUARD REIT INDEX ADMIRAL	Registered Investment Company		3,559,287
	VANGUARD SHORT TERM BD IDX ADM	Registered Investment Company		3,864,338
	VANGUARD SM CAP VAL INDEX ADM	Registered Investment Company		2,912,105
	VANGUARD SMALL CAP GRTH INDEX	Registered Investment Company		3,897,485
	VANGUARD SMALL CAP INDEX ADMRL	Registered Investment Company		4,694,266
	VANGUARD TTL BOND MKT IDX ADM	Registered Investment Company		5,659,584
	VANGUARD VALUE INDEX ADM	Registered Investment Company		7,400,330
	VGD INTERM TERM GOVTBD IDX ADM	Registered Investment Company		2,995,013
	Outside Asset - Sugar Bowl Corp.	Common Stock		126,000
	OUTSIDE ASSET - Partnerships	Partnerships		835,425
	OUTSIDE ASSET - Real Estate	Real Estate		555,913
	LIMITED PARTNERSHIP	Limited Partnership		2,828,316

* Party-in-interest