

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>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), and 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 01/01/2007 and ending 12/31/2007	
A	This return/report is for: <div><div><input type="checkbox"/> a multiemployer plan;</div><div><input checked="" type="checkbox"/> a single-employer plan;</div><div><input type="checkbox"/> a multiple-employer plan; or</div><div><input type="checkbox"/> a DFE (specify) ____</div></div>
B	This return/report is: <div><div><input type="checkbox"/> the first return/report;</div><div><input type="checkbox"/> the final return/report;</div><div><input type="checkbox"/> an amended return/report;</div><div><input type="checkbox"/> a short plan year return/report (less than 12 months).</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ <input type="checkbox"/>
D	Check box if filing under: <div><div><input type="checkbox"/> Form 5558;</div><div><input type="checkbox"/> automatic extension;</div><div><input type="checkbox"/> the DFVC program;</div><div><input type="checkbox"/> special extension (enter description)</div></div>

Part II	Basic Plan Information—enter all requested information	
1a	Name of plan ECKO COMPLEX, LLC 401(K) SAVINGS PLAN	1b Three-digit plan number (PN) ▶ 001
		1c Effective date of plan 01/01/2001
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) ECKO COMPANY, LLC 40 WEST 23RD STREET 3RD FLOOR NEW YORK, NY 10010	2b Employer Identification Number (EIN) 22-3756815 2c Sponsor's telephone number 732-432-5400 2d Business code (see instructions) 315290

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.	10/04/2010	RACHEL WHIPKEY
	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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") ECKO COMPANY, LLC 40 WEST 23RD STREET 3RD FLOOR NEW YORK, NY 10010	3b Administrator's EIN 22-3756815 3c Administrator's telephone number 732-432-5400
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	605
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	605
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	0
d Subtotal. Add lines 6a , 6b , and 6c	6d	605
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	605
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	525
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	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

2E 2F 2G 2J 2K

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

4B

9a Plan funding arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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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) ☐ **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) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☒ 1 **A** (Insurance Information)
- (4) ☐ **C** (Service Provider Information)
- (5) ☒ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2007 and ending 12/31/2007		
A Name of plan ECKO COMPLEX, LLC 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500. ECKO COMPANY, LLC	D Employer Identification Number (EIN) 22-3756815	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier

ING LIFE INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	PHN339	678	01/01/2007	12/31/2007

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
25548	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

THE NIA GROUP, LLC
66 RTE 17
PARAMUS, NJ 07652

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
25548			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	1433940
5 Current value of plan's interest under this contract in separate accounts at year end	5	5874180

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP PENSION FUNDING

b Balance at the end of the previous year	7b	1226536
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c Additions: (1) Contributions deposited during the year	7c(1)	2035863	
(2) Dividends and credits	7c(2)	0	
(3) Interest credited during the year	7c(3)	48381	
(4) Transferred from separate account	7c(4)	853859	
(5) Other (specify below)	7c(5)	177569	

▶ LOAN PAYMENTS TRANSFERS

(6) Total additions	7c(6)	3115672
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d Total of balance and additions (add b and c(6))	7d	4342208
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	600396	
(2) Administration charge made by carrier	7e(2)	7245	
(3) Transferred to separate account	7e(3)	2257977	
(4) Other (specify below)	7e(4)	42650	

▶ LOANS TAKEN TRANSFERS

(5) Total deductions	7e(5)	2908268
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f Balance at the end of the current year (subtract e(5) from d)	7f	1433940
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions.....	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes.....	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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 2009 This Form is Open to Public Inspection.
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2007 and ending 12/31/2007

A Name of plan <u>ECKO COMPLEX, LLC 401(K) SAVINGS PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ECKO COMPANY, LLC</u>	D Employer Identification Number (EIN) <u>22-3756815</u>	

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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MONEY MARKET</u>			
b Name of sponsor of entity listed in (a): <u>ING LIFE INS AND ANNUITY CO</u>			
c EIN-PN <u>71-0294708-001</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>367293</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>INTERMED BOND</u>			
b Name of sponsor of entity listed in (a): <u>ING LIFE INS AND ANNUITY CO</u>			
c EIN-PN <u>71-0294708-001</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>231730</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BALANCED</u>			
b Name of sponsor of entity listed in (a): <u>ING LIFE INS AND ANNUITY CO</u>			
c EIN-PN <u>71-0294708-001</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>145728</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>FIXED ACCOUNT</u>			
b Name of sponsor of entity listed in (a): <u>ING LIFE INS AND ANNUITY CO</u>			
c EIN-PN <u>71-0294708-001</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1433940</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>STRATEGIC ALLOC GROWTH</u>			
b Name of sponsor of entity listed in (a): <u>ING LIFE INS AND ANNUITY CO</u>			
c EIN-PN <u>71-0294708-001</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>101265</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>STRATEGIC ALLOC MODERATE</u>			
b Name of sponsor of entity listed in (a): <u>ING LIFE INS AND ANNUITY CO</u>			
c EIN-PN <u>71-0294708-001</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>18044</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>STRATEGIC ALLOC CONSV</u>			
b Name of sponsor of entity listed in (a): <u>ING LIFE INS AND ANNUITY CO</u>			
c EIN-PN <u>71-0294708-001</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>55268</u>	

a Name of MTIA, CCT, PSA, or 103-12 IE: INDEX PLUS SMALLCAP**b** Name of sponsor of entity listed in (a):
ING LIFE INS AND ANNUITY CO

c EIN-PN 71-0294708-001	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 109776
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a Name of MTIA, CCT, PSA, or 103-12 IE: INDEX PLUS MIDCAP**b** Name of sponsor of entity listed in (a):
ING LIFE INS AND ANNUITY CO

c EIN-PN 71-0294708-001	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 238766
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a Name of MTIA, CCT, PSA, or 103-12 IE: PIONEER MID CAP VALUE**b** Name of sponsor of entity listed in (a):
ING LIFE INS AND ANNUITY CO

c EIN-PN 71-0294708-001	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 202162
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a Name of MTIA, CCT, PSA, or 103-12 IE: VP INDEX PLUS INTERN**b** Name of sponsor of entity listed in (a):
ING LIFE INS AND ANNUITY CO

c EIN-PN 71-0294708-001	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 18398
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a Name of MTIA, CCT, PSA, or 103-12 IE: LEGG MASON PRTNS AGGR GR**b** Name of sponsor of entity listed in (a):
ING LIFE INS AND ANNUITY CO

c EIN-PN 71-0294708-001	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 15335
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a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY VIP EQ INC**b** Name of sponsor of entity listed in (a):
ING LIFE INS AND ANNUITY CO

c EIN-PN 71-0294708-001	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 71623
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a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY VIP GROWTH**b** Name of sponsor of entity listed in (a):
ING LIFE INS AND ANNUITY CO

c EIN-PN 71-0294708-001	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 346912
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a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY VIP CONTRFUND**b** Name of sponsor of entity listed in (a):
ING LIFE INS AND ANNUITY CO

c EIN-PN 71-0294708-001	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 844073
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a Name of MTIA, CCT, PSA, or 103-12 IE: PIONEER EQUITY INCOME**b** Name of sponsor of entity listed in (a):
ING LIFE INS AND ANNUITY CO

c EIN-PN 71-0294708-001	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 480951
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a Name of MTIA, CCT, PSA, or 103-12 IE: LORD ABBETT GROWTH & INC**b** Name of sponsor of entity listed in (a):
ING LIFE INS AND ANNUITY CO

c EIN-PN 71-0294708-001	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 315551
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a Name of MTIA, CCT, PSA, or 103-12 IE: VP INTERNATIONAL VALUE**b** Name of sponsor of entity listed in (a): ING LIFE INS AND ANNUITY CO

c EIN-PN 71-0294708-001	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 238173
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a Name of MTIA, CCT, PSA, or 103-12 IE: OPPENHEIMER STRAT INC**b** Name of sponsor of entity listed in (a): ING LIFE INS AND ANNUITY CO

c EIN-PN 71-0294708-001	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 135739
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a Name of MTIA, CCT, PSA, or 103-12 IE: OPPENHEIMER GLOBAL**b** Name of sponsor of entity listed in (a): ING LIFE INS AND ANNUITY CO

c EIN-PN 71-0294708-001	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 621139
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a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE DIVER MID CAP**b** Name of sponsor of entity listed in (a): ING LIFE INS AND ANNUITY CO

c EIN-PN 71-0294708-001	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 207348
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a Name of MTIA, CCT, PSA, or 103-12 IE: VAN KAMPEN EQ AND INC**b** Name of sponsor of entity listed in (a): ING LIFE INS AND ANNUITY CO

c EIN-PN 71-0294708-001	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8307
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a Name of MTIA, CCT, PSA, or 103-12 IE: JP MORGAN EMERG MKTS**b** Name of sponsor of entity listed in (a): ING LIFE INS AND ANNUITY CO

c EIN-PN 71-0294708-001	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 198585
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a Name of MTIA, CCT, PSA, or 103-12 IE: WAGNER US SMALLER CO**b** Name of sponsor of entity listed in (a): ING LIFE INS AND ANNUITY CO

c EIN-PN 71-0294708-001	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 306726
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a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY VIP MID CAP**b** Name of sponsor of entity listed in (a): ING LIFE INS AND ANNUITY CO

c EIN-PN 71-0294708-001	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 144685
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a Name of MTIA, CCT, PSA, or 103-12 IE: VP REAL ESTATE**b** Name of sponsor of entity listed in (a): ING LIFE INS AND ANNUITY CO

c EIN-PN 71-0294708-001	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 51420
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a Name of MTIA, CCT, PSA, or 103-12 IE: JULIUS BAER FOREIGN**b** Name of sponsor of entity listed in (a): ING LIFE INS AND ANNUITY CO

c EIN-PN 71-0294708-001	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 105198
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a Name of MTIA, CCT, PSA, or 103-12 IE: **OPPENHEIMER MAIN STREET****ING LIFE INS AND ANNUITY CO****b** Name of sponsor of entity listed in (a):**c** EIN-PN **71-0294708-001****d** Entity
code **P****e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**212084****a** Name of MTIA, CCT, PSA, or 103-12 IE: **PIMCO VIT REAL RETURN****ING LIFE INS AND ANNUITY CO****b** Name of sponsor of entity listed in (a):**c** EIN-PN **71-0294708-001****d** Entity
code **P****e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**21065****a** Name of MTIA, CCT, PSA, or 103-12 IE: **PIONEER HIGH YIELD****ING LIFE INS AND ANNUITY CO****b** Name of sponsor of entity listed in (a):**c** EIN-PN **71-0294708-001****d** Entity
code **P****e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**60836****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
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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
		2009
		This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2007</u> and ending <u>12/31/2007</u>		
A Name of plan <u>ECKO COMPLEX, LLC 401(K) SAVINGS PLAN</u>	B Three-digit plan number (PN) <u>001</u>	
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ECKO COMPANY, LLC</u>	D Employer Identification Number (EIN) <u>22-3756815</u>	

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)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	51164	50200
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)	1141206	5874180
(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)	4124493	1397374
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	5316863	7321754

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 through 1j)	1k		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	5316863	7321754
---	-----------	---------	---------

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)	497998	
(B) Participants	2a(1)(B)	1534994	
(C) Others (including rollovers)	2a(1)(C)	158619	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2191611
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	3469	
(F) Other	2b(1)(F)	97147	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		100616
(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)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(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)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		345569
(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)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2637796

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	592989	
(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)		592989
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		32671
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	7245	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		7245
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		632905

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2004891
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

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

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

(1) Name: MAYOER HOFFMAN MCCANN CPAS

(2) EIN: 43-1947695

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 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 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.).....	X		63469
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.).....		X	
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.)		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.).....		X	
e Was this plan covered by a fidelity bond?.....		X	
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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?		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?		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.).....	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.).....		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?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		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.			

- 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)

ECKO.COMPLEX, LLC
401(k) SAVINGS PLAN

Financial Statements

and

Supplementary Information

December 31, 2007

ECKO.COMPLEX, LLC 401(k) SAVINGS PLAN

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Mayer Hoffman McCann CPAs

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Mayer Hoffman McCann P.C.
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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator
Ecko.Complex, LLC 401(k) Savings Plan

We were engaged to audit the financial statements and supplemental schedules of the Ecko.Complex, LLC 401(k) Savings Plan as of December 31, 2007 and for the year then ended, as listed in the accompanying index. These financial statements and supplemental schedules are the responsibility of the Plan's management. The financial statements of the Plan as of December 31, 2006 were audited by other auditors, Mahoney Cohen & Company, CPA, P.C., whose shareholders became shareholders of Mayer Hoffman McCann P.C. as of December 31, 2008. 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 the other auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by ING Life Insurance and Annuity Company, the trustee of the Plan. Their report, dated March 12, 2008, indicated that (a) because of the significance of the information that they did not audit, they were unable to, and did not, express an opinion on the financial statements taken as a whole and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee, were 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.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by ING Life Insurance and Annuity Company, the trustee of the Plan, except for comparing such information with the related information included in the 2007 financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2007, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information in the Plan's 2007 financial statements and supplemental schedules that we did not audit, we are unable to, and do not, express an opinion on the accompanying 2007 financial statements and supplemental schedules taken as a whole. The form and content of the information included in the 2007 financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Mayer Hoffman McCann CPAs

August 30, 2010

ECKO.COMPLEX, LLC 401(k) SAVINGS PLAN
Statements of Net Assets Available for Benefits
December 31, 2007 and 2006

	2007	2006
Assets:		
Investments, at fair value (Notes 3, 4 and 5)	\$ 7,321,754	\$ 5,316,863
Receivables:		
Participants' contributions	74,811	47,095
Employer's contributions	21,293	39,437
Other (Note 10)	21,714	-
Total receivables	<u>117,818</u>	<u>86,532</u>
Total assets	7,439,572	5,403,395
Liabilities:		
Excess contributions payable (Note 11)	<u>269,532</u>	-
Net assets available for benefits	<u>\$ 7,170,040</u>	<u>\$ 5,403,395</u>

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

ECKO.COMPLEX, LLC 401(k) SAVINGS PLAN
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2007

Additions:

Additions to net assets attributed to:

Investment income (Note 3):

Net appreciation in fair value of investments (Note 4)	\$ 442,716
Interest income	3,469
	<u>446,185</u>

Contributions:

Participants' contributions	1,293,178
Employer's contributions	479,854
Rollover contributions	158,619
Total contributions	<u>1,931,651</u>

Other income	<u>21,714</u>
--------------	---------------

Total additions	<u>2,399,550</u>
-----------------	------------------

Deductions:

Deductions from net assets attributed to:

Benefits paid to participants	592,989
Deemed distributions	32,671
Administrative expenses	7,245
Total deductions	<u>632,905</u>

Net increase	1,766,645
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Net assets available for benefits:

Beginning of year	<u>5,403,395</u>
-------------------	------------------

End of year	<u>\$ 7,170,040</u>
-------------	---------------------

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

ECKO.COMPLEX, LLC 401(k) SAVINGS PLAN
Notes to Financial Statements

Note 1 - Description of Plan

The following description of the Ecko.Complex, LLC 401(k) Savings Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a qualified defined contribution plan covering certain employees of Ecko.Complex LLC and certain of its affiliates (referred to as the "Company"). Under the Plan, an employee is immediately eligible to participate after attaining the age of twenty-one and may enter the Plan on the first day of the month that coincides with or next follows the date on which the employee became eligible. In any plan year in which an eligible participant fails to elect to participate in the Plan, the Company is authorized to withhold 2% of the employee's compensation as an elective deferral. In August 2006, the Plan was amended to exclude retail employees and interns. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Employee Contributions

Each participant of the Plan can elect to contribute up to 100% of their compensation provided such amount will not cause the Plan to exceed certain limitations prescribed by the Internal Revenue Code ("IRC"). Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. These amounts are credited to each participant's elective contribution account and rollover contribution account.

Employer Contributions

Employer matching contributions to the Plan are discretionary. For the year ended December 31, 2007, the employer match was 50% of the participant's contribution to the Plan to the extent that the aggregate participant contribution did not exceed 6% of eligible compensation.

Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's matching contribution, plan earnings and an allocation of plan expenses. Allocations are based on account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

ECKO.COMPLEX, LLC 401(k) SAVINGS PLAN
Notes to Financial Statements

Note 1 - Description of Plan (Continued)

Vesting

Participants are immediately vested in their contributions and rollover accounts plus actual earnings thereon. Vesting in the Company's matching contributions portion of their accounts will be determined in accordance with the following schedule:

<u>Years of Service</u>	<u>Vested Interest</u>
Less than 2	0%
2	20%
3	40%
4	67%
5	100%

Plan Expenses

In accordance with the Plan, all administrative expenses may be paid by the Plan unless paid by the Company. For the year ended December 31, 2007, certain administrative expenses were paid by the Company.

Investment Options

Upon enrollment in the Plan, a participant may direct their basic and matching contributions in increments of 1% in any of various investment options.

Participants may change their investment options daily.

Forfeitures

Amounts forfeited under the Plan are used to reduce future employer contributions. Forfeited non-vested accounts were approximately \$79,000 and \$14,000 at December 31, 2007 and 2006, respectively.

Payment of Benefits

On termination of service for any reason, a participant shall receive a lump-sum amount equal to the value of the participant's vested interest in his or her account.

ECKO.COMPLEX, LLC 401(k) SAVINGS PLAN
Notes to Financial Statements

Note 1 - Description of Plan (Continued)

Participant Notes Receivable

Participants may borrow from their fund accounts up to a maximum equal to the lesser of 50% of their vested account balance or \$50,000 minus the highest outstanding loan balance during the immediate preceding twelve months. The loans are secured by the balance in the participant's account and must bear a reasonable rate of interest. Interest rates range from 7.25% to 9.25% at December 31, 2007. Loans are to be repaid within five years, except for loans utilized in the acquisition or improvement of a principal residence. Principal and interest are paid ratably through periodic payroll deductions.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared under 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 and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Investments in units of ING Life Insurance and Annuity Company ("ING") pooled separate investment accounts are valued based on the net fair value of the underlying assets as determined generally by using commercial quotation services. The investment in the guaranteed interest account is valued as reported to the Plan by ING. Participant notes receivable are valued at cost, which approximates fair value.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis.

Payment of Benefits

Benefits are recorded when paid.

ECKO.COMPLEX, LLC 401(k) SAVINGS PLAN
Notes to Financial Statements

Note 2 - Summary of Significant Accounting Policies (Continued)

Risk and Uncertainties

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

Note 3 - Information Certified by the Trustee

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the following information was certified by the trustee and was not subjected to any auditing procedures performed by the independent public accountants:

- a. Total investments included in the accompanying statements of net assets available for benefits of \$7,271,554 and \$5,265,699 as of December 31, 2007 and 2006, respectively.
- b. Net investment income included in the accompanying statement of changes in net assets available for benefits of \$442,716 for the year ended December 31, 2007.

Note 4 - Investments

Substantially all of the Plan's investments are participant directed (see Note 5). As of December 31, 2007 and 2006, the Plan's investments that represented 5% or more of net assets available for benefits are as follows:

	<u>2007</u>		<u>2006</u>	
ING Fixed Account	\$ 1,397,374	19.5%	\$ 1,141,206	21.1%
ING Oppenheimer Global Portfolio	621,139	8.7	555,920	10.3
Fidelity VIP Contrafund Port	844,073	11.8	541,703	10.0
Pioneer Equity Income VCT Port	480,951	6.7	387,240	7.2
ING VP Money Market Portfolio - I	<u>367,293</u>	<u>5.1</u>	<u>-</u>	<u>-</u>
	<u>\$ 3,710,830</u>	<u>51.8%</u>	<u>\$ 2,626,069</u>	<u>48.6%</u>

ECKO.COMPLEX, LLC 401(k) SAVINGS PLAN
Notes to Financial Statements

Note 4 - Investments (Continued)

During 2007, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows:

Funds held in insurance company general account	\$ 97,147
Investments in pooled separate accounts	<u>345,569</u>
	<u>\$ 442,716</u>

The market volatility of equity-based investments can substantially impact the value of such investments at any given time. It is possible the value of the Plan's investments, both in total and in individual participant accounts, has declined since December 31, 2007.

Note 5 - Nonparticipant-Directed Investments

Information about the net assets and the significant components of the changes in net assets relating to the nonparticipant-directed investments is as follows:

	<u>December 31,</u>	
	<u>2007</u>	<u>2006</u>
Net assets:		
Forfeiture account	<u>\$ 78,755</u>	<u>\$ 14,431</u>
		<u>Year Ended</u>
		<u>December 31,</u>
		<u>2007</u>
Changes in net assets:		
Forfeitures relating to current year distributions		
and withdrawals		\$ 62,431
Interest income		<u>1,893</u>
		<u>\$ 64,324</u>

Note 6 - Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in their accounts.

ECKO.COMPLEX, LLC 401(k) SAVINGS PLAN
Notes to Financial Statements

Note 7 - Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated November 5, 2002, that the Plan and the related trust are designed in accordance with the applicable sections of the IRC. The Plan has been amended since receiving the determination letter.

Note 8 - Related Party Transactions

Certain plan investments are shares of pooled separate accounts and a guaranteed interest account managed by ING. ING is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions.

Note 9 - Non-Exempt Transactions

During the year ended December 31, 2007, approximately \$57,200 of participants' contributions and \$3,300 of loan repayments were not deposited on a timely basis.

During the year ended December 31, 2006, approximately \$2,900 of participants' loan repayments was not deposited on a timely basis. In January 2008, the Company remitted the loan repayments plus accrued interest to ING.

Note 10 - Other Receivable

The other receivable of \$21,714 consists of a contribution to the Plan from ING made in 2008 as a result of a distribution error by ING to a terminated participant. Since the Plan was not able to recover the monies from the former participant, ING reimbursed the Plan for the excess withdrawal.

Note 11 - Excess Contributions Payable

Excess participants' contributions to the Plan for the year ended December 31, 2007 amounted to \$269,532, which is reflected as a deduction against participants' contributions.

ECKO.COMPLEX, LLC 401(k) SAVINGS PLAN
Notes to Financial Statements

Note 12 - Reconciliation of Financial Statements to Form 5500

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

	<u>December 31,</u>	
	<u>2007</u>	<u>2006</u>
Net assets available for benefits per the financial statements	\$ 7,170,040	\$ 5,403,395
Less: Participants' contribution receivable, end of year	(74,811)	(47,095)
Less: Employer's contribution receivable, end of year	(21,293)	(39,437)
Less: Other receivable, end of year	(21,714)	-
Add: Excess contributions payable, end of year	<u>269,532</u>	<u>-</u>
Net assets available for benefits per Form 5500	<u>\$ 7,321,754</u>	<u>\$ 5,316,863</u>

The following is a reconciliation of participants' contributions according to the financial statements to Form 5500 for the year ended December 31, 2007:

Participants' contributions per the financial statements	\$ 1,293,178
Less: Contribution receivable at end of year	(74,811)
Add: Contribution receivable at beginning of year	47,095
Add: Excess contributions in 2007	<u>269,532</u>
Participants' contributions per Form 5500	<u>\$ 1,534,994</u>

The following is a reconciliation of employer's contributions according to the financial statements to Form 5500 for the year ended December 31, 2007:

Employer's contributions per the financial statements	\$ 479,854
Less: Contribution receivable at end of year	(21,293)
Add: Contribution receivable at beginning of year	<u>39,437</u>
Employer's contributions per Form 5500	<u>\$ 497,998</u>

The following is a reconciliation of other income according to the financial statements to Form 5500 for the year ended December 31, 2007:

Other income per the financial statements	\$ 21,714
Less: Other receivable, end of year	<u>(21,714)</u>
Other income per Form 5500	<u>\$ -</u>

ECKO.COMPLEX, LLC 401(k) SAVINGS PLAN
Notes to Financial Statements

Note 13 - Subsequent Event

The plan document was amended effective March 1, 2008. The Hartford Life Insurance (Hartford) was appointed as the new trustee. In March 2008, the Plan's investments held by the former trustee (ING) were liquidated and the proceeds were utilized to purchase investments in new investment options available per the plan amendment and in accordance with the participants' elections.

Note 14 - Plan Operation Deficiencies

During 2008, the non-discrimination tests for 2007 were performed using incorrect census data. Using the incorrect census data, the Plan failed the Actual Deferral Percentage ("ADP") and the Actual Contribution Percentage ("ACP") tests. As a result, excess contributions from the ADP test in the amount of \$65,635 and excess match contributions from the ACP test in the amount of \$50,409 were incorrectly identified. Based on the erroneous results, in December 2008, the Plan distributed \$62,764 to account for the ADP failure (net of \$2,871 of amounts already distributed to terminated participants as of December 31, 2007) and distributed \$50,409 of employer match contributions due to the ACP test failure.

Upon discovery of the incorrect census data, a revised non-discrimination test was performed to incorporate the corrected census data. Based on the corrected census data provided in December 2009, the ADP/ACP tests reflected an ADP test failure of \$277,403 and a pass on the ACP test. Additionally, employer match contributions of \$93,492 associated with the \$277,403 ADP test failure are to be forfeited by the participants.

The following is a reconciliation of the excess contribution payable:

ADP

Excess contribution as per final test result	\$ 277,403
Less: Catch-up recharacterization	(5,000)
Less: Distributions to terminated participants in 2007	<u>(2,871)</u>
Excess contribution liability at December 31, 2007	269,532
Less: Incorrect corrective distribution (ADP test)	(62,764)
Less: Subsequent distributions to terminated participants	<u>(68,448)</u>
Excess contributions outstanding as of July 15, 2010	<u>\$ 138,320</u>

The Plan is in the process of correcting the operational failure through the self-correction procedures as set forth under the Employee Plans Compliance Resolution System program set forth in Revenue Procedure 2008-50.

ECKO.COMPLEX, LLC 401(k) SAVINGS PLAN
Notes to Financial Statements

Note 14 - Plan Operation Deficiencies (Continued)

ACP

Since the revised ACP test passed, the payment for the corrective distributions of \$50,409 to participants in 2008 should not have been paid. Accordingly, the plan trustee, its legal counsel and third-party administrators are in the process of determining the proper course of action to remedy this situation.

Note 15 - Subsequent Event

The Internal Revenue Service has notified the Plan by a letter dated August 4, 2010 that the Plan's Form 5500 Annual Return/Report of Employee Benefit Plan for the year ended December 31, 2008 has been selected for examination.

SUPPLEMENTARY INFORMATION

ECKO.COMPLEX, LLC 401(k) SAVINGS PLAN
(Supplementary Information)

Schedule H, line 4i - Schedule of Assets Held for Investment Purposes at End of Year
(December 31, 2007)

EIN: 22-3756815

PN: 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
				<u>Units</u>		
	Investments at fair value:					
*	ING Fixed Account			70,905		\$ 1,397,374
*	ING JPMorgan Emerg Mkts Eq Port			8,013		198,585
*	ING Julius Baer Foreign			5,328		105,198
*	ING Legg Mason Prtns Aggr Gr			753		15,335
*	ING Oppenheimer Global Portfolio			354,556		621,139
*	ING Oppenheimer Strat Inc Port			11,573		135,739
*	ING T. Rowe Price Diver Mid Cap Gr			13,881		207,348
*	ING Van Kampen Eq and Income Port			608		8,307
*	ING VP Balanced Portfolio, Inc.			4,990		145,728
*	ING VP Index Plus Intl Eq Port - Inst			1,700		18,398
*	ING VP Index Plus MidCap Port			9,793		238,766
*	ING VP Index Plus SmallCap Port			6,431		109,776
*	ING VP Intermediate Bond Port			11,475		231,730
*	ING VP International Value Port			12,556		238,173
*	ING VP Money Market Portfolio - I ⁽¹⁾			23,068		367,293
*	ING VP Real Estate Portfolio			2,939		51,420
*	ING VP Strategic Alloc Consv Prtf			2,625		55,268
*	ING VP Strategic Alloc Growth Port			4,287		101,265
	Total carried forward					\$ 4,246,842

⁽¹⁾ Includes nonparticipant-directed forfeitures with a cost and current value of \$78,755.

Note: This data is based upon information which has been certified as complete and accurate by the trustee, except for the participant notes receivable.

* Represents a party-in-interest as defined by ERISA.

ECKO.COMPLEX, LLC 401(k) SAVINGS PLAN

(Supplementary Information)

Schedule H, line 4i - Schedule of Assets Held for Investment Purposes at End of Year (Concluded)

(December 31, 2007)

EIN: 22-3756815PN: 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
				<u>Units</u>		
	Total brought forward					\$ 4,246,842
*	ING VP Strategic Alloc Mod Prtf			816		18,044
	Fidelity VIP Contrafund Port			20,130		844,073
	Fidelity VIP Equity			2,034		71,623
	Fidelity VIP Growth Portfolio			10,486		346,912
	Fidelity VIP Mid Cap Port			7,952		144,685
	Lord Abbett Growth & Income Port			22,694		315,551
	Oppenheimer Main Street Small Cap/VA			14,891		212,084
	PIMCO VIT Real Return Port			1,763		21,065
	Pioneer Equity Income VCT Port			33,754		480,951
	Pioneer High Yield VCT Port			5,013		60,836
	Pioneer Mid Cap Value VCT Port			11,224		202,162
	Wanger U.S. Smaller Companies			21,518		306,726
	Participant notes receivable	Interest rates range from 7.25% to 9.25%				50,200
	Total investments					\$ 7,321,754

Note: This data is based upon information which has been certified as complete and accurate by the trustee, except for the participant notes receivable.

* Represents a party-in-interest as defined by ERISA.

ECKO.COMPLEX, LLC 401(k) SAVINGS PLAN

(Supplementary Information)

Schedule H, line 4a - Schedule of Delinquent Participant Contributions and Loan Repayments

For the Year Ended December 31, 2007

EIN 22-3756815

PN 001

Participant Contributions and Loan Repayments Transferred Late to Plan	Total that Constitute Non-Exempt Prohibited Transactions
<u>\$63,469</u>	<u>\$63,469</u>

**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 sections 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.**

Official Use Only

OMB No. 1510-0110

2007

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

For calendar year 2007 or fiscal plan year beginning 01/01/2007 and ending 12/31/2007

A Name of plan ECKO COMPLEX, LLC 401(K) SAVINGS PLAN	B Three-digit plan number 001
C Plan sponsor's name as shown on line 2a of Form 5500 ECKO COMPANY, LLC	D Employer Identification Number 22-3756815

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.	1	\$
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits). 71-0294708		
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	0

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 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(c)(8) or ERISA section 302(c)(8)? ☐ Yes ☐ No ☐ N/A
If the plan is a defined benefit plan, go to line 7.

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. Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule B and do not complete the remainder of this schedule.

6a Enter the minimum required contribution for this plan year.	\$	0
6b Enter the amount contributed by the employer to the plan for this plan year.	\$	
6c 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).	\$	0

If you completed line 6c, skip lines 7 and 8 and complete line 9.

7 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure 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

8 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(es). If no, check the "No" box. (See instructions.) ☐ Increase ☐ Decrease ☐ No

Part IV Coverage (See instructions.)

9 Check the box for the test this plan used to satisfy the coverage requirements. ☒ the ratio percentage test ☐ average benefit test

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. v10.1 Schedule R (Form 5500) 2007



ECKO.COMPLEX, LLC 401(k) SAVINGS PLAN
(Supplementary Information)
Schedule II, line 4i - Schedule of Assets Held for Investment Purposes at End of Year
(December 31, 2007)

EIN: 22-3756815
PN: 001

(a)	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	Investments at fair value:			
*	ING Fixed Account		70,905	\$ 1,397,374
*	ING JPMorgan Emerging Mkts Eq Port		8,013	198,585
*	ING Julius Baer Foreign		5,328	105,198
*	ING Legg Mason Prins Aggr Gr		753	15,335
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*	ING Van Kampen Eq and Income Port		608	8,307
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*	ING VP Index Plus Intl Eq Port - Intl		1,700	18,398
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*	ING VP Intermediate Bond Port		11,475	231,730
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*	ING VP Money Market Portfolio - I ⁽¹⁾		23,068	367,293
*	ING VP Real Estate Portfolio		2,939	51,420
*	ING VP Strategic Alloc Conserv Port		2,625	55,268
*	ING VP Strategic Alloc Growth Port		4,287	101,265
	Total carried forward			\$ 4,246,842

⁽¹⁾ Includes nonparticipant-directed forfeitures with a cost and current value of \$78,755.

Note: This data is based upon information which has been certified as complete and accurate by the trustee, except for the participant notes receivable.

* Represents a party-in-interest as defined by ERISA.

ECKO.COMPLEX, LLC 401(k) SAVINGS PLAN
(Supplementary Information)
Schedule H, line 4i - Schedule of Assets Held for Investment Purposes at End of Year (Concluded)
(December 31, 2007)

EIN: 22-3756815
PN: 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
		Units		
	Total brought forward			\$ 4,246,842
*	ING VP Strategic Alloc Mod Port	816		18,044
	Fidelity VIP Contrafund Port	20,130		844,073
	Fidelity VIP Equity	2,034		71,623
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	Pioneer Mid Cap Value VCT Port	11,224		202,162
	Wanger U.S. Smaller Companies	21,518		306,726
	Participant notes receivable	Interest rates range from 7.25% to 9.25%		50,200
	Total investments			\$ 7,321,754

Note: This data is based upon information which has been certified as complete and accurate by the trustee, except for the participant notes receivable.

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