Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation Short Form Annual Return/Report of Small Employee Benefit Plan

This form 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).

1210-0089

OMB Nos. 1210-0110

2009

This Form is Open to Public Inspection

Р	ension Benefit Guaranty Corporation	▶ Complete all entries in accor	dance witl	h the instructions to the Form 5500	O-SF.			
		lentification Information						
For	calendar plan year 2009 or fisc	al plan year beginning 01/01/200	9	and ending 1	2/31/2	2009		
Α .	This return/report is for:	x single-employer plan	multiple-e	employer plan (not multiemployer)		one-participa	ant plan	
В .	This return/report is for:	first return/report	final retur	n/report		_		
	·	an amended return/report	short plan	year return/report (less than 12 mor	nths)			
C	Check box if filing under:	X Form 5558	-	extension		DFVC progra	am	
		special extension (enter description				☐ - · · · · · · · · · · · · · · · · ·		
Do	rt II Pacia Plan Inform	<u> </u>						
	Irt II Basic Plan Inform Name of plan	mation—enter all requested inform	ation		1h	Three-digit		
	ITERNATIONAL USA, INC 401	K PI AN			ID	plan number		
						(PN) ▶	001	
					1c	Effective date of		
						01/01/2	2005	
	•	ess (employer, if for single-employer	plan)		2b	Employer Ident		
EL IN	ITERNATIONAL USA, INC				20	(EIN) 13-405 Plan sponsor's		
131 V	V. 33RD STREET				20	212-86		CI
SUIT	E#406 YORK, NY 10001				2d	Business code	(see instructions	s)
						541990		
	Plan administrator's name and ITERNATIONAL USA, INC	address (if same as Plan sponsor, e) ")	3b	Administrator's		
	TERNATIONAL OUA, INO	SUITE#406			3c	Administrator's		er
		NEW YORK	, NY 10001		-	212-86	•	
	•	an sponsor has changed since the la		port filed for this plan, enter the	4b	EIN		
- 1	name, EIN, and the plan numbe	er from the last return/report. Sponso	or's name		40	PN		
5a	Total number of participants at	the beginning of the plan year			тс 5а	FIN		10
		t the end of the plan year		}				10
	· ·	ith account balances as of the end o		ļ	5b			10
С				The state of the s	5с			10
6a	Were all of the plan's assets of	during the plan year invested in eligib	le assets?	(See instructions.)			X Yes	No
	Are you claiming a waiver of the	ne annual examination and report of	an indeper	ndent qualified public accountant (IQF	PA)			
				ons.)			X Yes	No
Do			orm 5500-	SF and must instead use Form 550	00.			
		ation						
7	Plan Assets and Liabilities			(a) Beginning of Year		(b) End	of Year	-07
	Total plan assets		. <u>7a</u>	73028	•		1175)27
b	•	71.6		70000			4470	-07
<u>C</u>		7b from line 7a)	. 7с	73028			1175)27
8	Income, Expenses, and Transf			(a) Amount		(b)	Total	
а	Contributions received or rece	ivable from:	. 8a(1)	11581				
	.,			23163				
)		0				
b	` ` ` ` ` `	,		10799	_			
С	,	8a(2), 8a(3), and 8b)					455	543
d		rollovers and insurance premiums						
			. 8d	0				
е	Certain deemed and/or correct	tive distributions (see instructions)	. 8e	0				
f	Administrative service provide	rs (salaries, fees, commissions)	. 8f	1044				
g	Other expenses		. 8g	0				
h	Total expenses (add lines 8d,	8e, 8f, and 8g)	. 8h				10)44
i	Net income (loss) (subtract line	e 8h from line 8c)	. 8i				444	199
i	Transfers to (from) the plan (se	ee instructions)	. 8i	0				

Part IV	Plan Characteristics

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 2T 3D

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

	, and the second							
art	V Compliance Questions							
0	During the plan year:		Yes	No		An	ount	
а	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X				
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		Х				
С	Was the plan covered by a fidelity bond?	10c		X				
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X				
е	insurance service or other organization that provides some or all of the benefits under the plan? (See	10e		X				
f	Has the plan failed to provide any benefit when due under the plan?	10f		X				
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	Χ					1679
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		Х				
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i		X				
art	VI Pension Funding Compliance							
1	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and comp 5500))						Yes	× No
2	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code	or se	ction 3	302 of E	RISA?	. [Yes	X No
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruct granting the waiver. Montlou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.							
	Enter the minimum required contribution for this plan year		Г	12b				
	Enter the amount contributed by the employer to the plan for this plan year		1	12c				
	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left o negative amount)	of a		12d				
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?				Yes		No	N/A
art	VII Plan Terminations and Transfers of Assets							
3a	Has a resolution to terminate the plan been adopted during the plan year or any prior year?						Yes	X No
	If "Yes," enter the amount of any plan assets that reverted to the employer this year		Г	13a				
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought u of the PBGC?			ntrol			Yes	× No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the which assets or liabilities were transferred. (See instructions.)	e plar	n(s) to					
1	3c(1) Name of plan(s):		130	(2) EIN	l(s)		13c(3) PN(s)
Cauti	on: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable	e cau	se is	establi	shed.			
Jnde B o	penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/reschedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/resit is true, correct, and complete.	rn/rep	ort, in	cluding	, if applic			
	· · · · · · · · · · · · · · · · · · ·							

SIGN	Filed with authorized/valid electronic signature.	10/06/2010	STEVE R. PERKINS
HERE	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

Form **5558**(Rev. January 2008) Department of the Treasury Internal Revenue Service

Application for Extension of Time To File Certain Employee Plan Returns

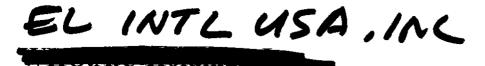
► For Privacy Act and Paperwork Reduction Act Notice, see instructions on page 3. File With IRS Only

OMB No. 1545-0212

Pa	rt I Identification						
Α	Name of filer, plan administrator, or plan sponsor (see instructions) EL INTERNATIONAL USA, INC	B			ying number (s		ns).
	Number, street, and room or suite no. (If a P.O. box, see instructions)		13-40	59399			
	131 W. 33RD STREET SUITE#406		Social	security	number (SSN)		
	City or town, state, and ZIP code		Coolai	oodani	riambor (cort)		
	NEW YORK NY 10001			-			
С	Plan name		Plan numb			year endir	
		- '	,	<u>, </u>	MM	DD	YYYY
1		0	0	1	12	31	2009
,			!	: '		01	2000
2	2		}				
			:				
3	3						
Pai	tt II Extension of Time to File Form 5500 or Form 5500-E2	Z (see ins	struct	tions)			
1	I request an extension of time until	orm 5500	or Fo	orm 550	00-EZ.		
	The application is automatically approved to the date shown on line normal due date of Form 5500 or 5500-EZ for which this extension is months after the normal due date.						
	You must attach a copy of this Form 5558 to each Form 5500 and 5500-	EZ filed a	fter th	e due (date for the p	olans listed	in C above.
Note	2. A signature is not required if you are requesting an extension to file Form 55	00 or Forn	n 5500)-EZ.			
Pai	rt III Extension of Time to File Form 5330 (see instructions)						
2	I request an extension of time until/ to file F You may be approved for up to a six (6) month extension to file Form 5330,			due da	te of Form 53	330.	
а	Enter the Code section(s) imposing the tax	. •	a				
b	Enter the payment amount attached				•	b	
С	For excise taxes under section 4980 or 4980F of the Code, enter the revers	ion/amend	ment	date	▶	С	
3	State in detail why you need the extension						

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

09/22/2010 15:24 FAX



New York Office: 33 W 33RD ST New York, N.Y. 10001 tel:212-868-5933 | fax:212-868-5936 | www.whoau.com

Sep.22, 2010

Lisa Gregovich, MBA
Director, Customer Service
ePlan Services, Inc.
4949 S. Syracuse ST., STE. 550
Denver, CO. 80237
303-567-8948, Fax: 303-830-9071

Re: Form 5500

Please see attached signed doc.

Thanking you.

Daniel PANG

OMB Nos. 1210-0110

1210-0089

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form 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).

▶ Complete all entries in accordance with the instructions to the Form 5500-SF.

2009

This Form is Open to Public Inspection

	irt 🔯 Annual Report Identification Information						
Fог		1/01/2	009 a	and ending		12/31/200	19
A 1	This return/report is for:	multiple-e	mployer plan (not m	ultiemployer)		one-participa	nt plan
В	This return/report is for: first return/report	final retun	n/report				
	an amended return/report	short plan	year return/report (less than 12 mon	ths)		
G (Check box if filing under: X Form 5558		extension			DFVC progra	m
•	special extension (enter description					□ · · · · · · · · · · · · · · · · · ·	
. Da	Basic Plan Information—enter all requested information						
ACAM ST	Name of plan	aliOiI			1h	Three-digit	 -
	EL INTERNATIONAL USA, INC 401k Plan					plan number	
	,					(PN) ▶	001
					1c	Effective date of	
						01/01/200	
2a	Plan sponsor's name and address (employer, if for single-employer EL INTERNATIONAL USA, INC	plan)			2b	Employer identification (EIN) 13-405	
					2c	1	elephone number
	131 W. 33RD STREET					(212)868-	5933
	SUITE#406			1	2d		see instructions)
	NEW YORK		NY 100	01	2h	541990 Administrator's	
<i>3</i> a	Plan administrator's name and address (if same as Plan sponsor, e $_{\mathtt{SAME}}$	nter Same	;)		SD	Administrator S	ENN.
					3с	Administrator's	elephone number
4 1	f the name and/or EIN of the plan sponsor has changed since the las	st return/re	port filed for this pla	n, enter the	4b	EIN	
'	name, EIN, and the plan number from the last return/report. Sponso	n s name			4c	PN	
5a	Total number of participants at the beginning of the plan year				5a	1	10
b	Total number of participants at the end of the plan year				5b		10
c	Total number of participants with account balances as of the end of						1.0
	complete this item)				5c		10
	Were all of the plan's assets during the plan year invested in eligib						X Yes No
b	Are you claiming a waiver of the annual examination and report of						X Yes ∏ No
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either 6a or 6b, the plan cannot use F						<u> </u>
Pa	rt III. Financial Information						
7	Plan Assets and Liabilities	75.70 75.70	(a) Beginn	ing of Year		(b) End	of Year
а	Total plan assets	. 7a		73,02	8		117,527
b	Total plan liabilities	. 7b					
С	Net plan assets (subtract line 7b from line 7a)	7c		73,02	8		117,527
8	Income, Expenses, and Transfers for this Plan Year	e ta	(a) Am	nount		(b)	Total
а	Contributions received or receivable from:			11,58	1 24		THE PARTY OF
	(1) Employers	. 8a(1)	·	23,16			
	(2) Participants	. 8a(2)		23,10	2		
	(3) Others (including rollovers)	8a(3)	<u> </u>	10,79			
þ	Other income (loss)	. 8b		10,79	200		45,543
C	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	. <u>8c</u>			1000 1000	2000	15,015
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d			0		
e	Certain deemed and/or corrective distributions (see instructions)				0		en de la companya de
f	Administrative service providers (salaries, fees, commissions)			1,04	4	700	
g	Other expenses	. 8g			0		
9 h	Total expenses (add lines 8d, 8e, 8f, and 8g)				3		1,044
i	Net income (loss) (subtract line 8h from line 8c)		2.07	**************************************	2		44,499
i	Transfers to (from) the plan (see instructions)		Control of the Contro		0		
J		<u> </u>			: PHQ	Anna Language and Control of the Con	STATE OF THE PARTY

Form 5500-SF 2009

Page	2-	
	_	

					_				
	Plan Characteristics	_							
9a	If the plan provides pension benefits, enter the applicable pension fex X 2E 2F 2G 2J 2K 2T 3D	ature codes from the	List of Plan Chara	cteris	stic Co	des in	the instruction	ons:	
b	X 2E 2F 2G 2J 2K 2T 3D If the plan provides welfare benefits, enter the applicable welfare features.	ature codes from the	List of Plan Charac	cteris	tic Co	des in 1	the instruction	ns:	
Pari	Va Compliance Questions					•			
10	During the plan year:				Yes	No	Δ.	mount	
а	Was there a failure to transmit to the plan any participant contributio 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduci			10a		Х			
b	Were there any nonexempt transactions with any party-in-interest? (on line 10a.)			10b		х			
c	Was the plan covered by a fidelity bond?			10c		х			
d	Did the plan have a loss, whether or not reimbursed by the plan's fid or dishonesty?			10d		х			
е	Were any fees or commissions paid to any brokers, agents, or other insurance service or other organization that provides some or all of tinstructions.)	the benefits under the	plan? (See	10e	==	х			
f	Has the plan failed to provide any benefit when due under the plan?			10f		х			
g	Did the plan have any participant loans? (If "Yes," enter amount as	of year end.)		10g	х				1,679
h	If this is an individual account plan, was there a blackout period? (Sc 2520.101-3.)	ee instructions and 2) CFR	10g		Х			
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101-3	required notice or or	e of the	10i		х			
Part	Vi Pension Funding Compliance		<u> </u>						
11	Is this a defined benefit plan subject to minimum funding requirement 5500))							Yes	X No
12	Is this a defined contribution plan subject to the minimum funding re							Yes	X No
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicated if a waiver of the minimum funding standard for a prior year is being granting the waiver. Tou completed line 12a, complete lines 3, 9, and 10 of Schedule II.	amortized in this pla	Monti						
b	Enter the minimum required contribution for this plan year	***************************************	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		L	12b	_		
C	Enter the amount contributed by the employer to the plan for this pla	n year			L	12c			
d	Subtract the amount in line 12c from the amount in line 12b. Enter the negative amount)	•	_		L	12d	<u> </u>		
е	Will the minimum funding amount reported on line 12d be met by the	funding deadline?					Yes	No [N/A
Part	VII Plan Terminations and Transfers of Assets								
13a	Has a resolution to terminate the plan been adopted during the plan	year or any prior yea	r?	·····	<u>.</u>		•	Yes	X No
	If "Yes," enter the amount of any plan assets that reverted to the em	ployer this year				13a			
b	Were all the plan assets distributed to participants or beneficiaries, t of the PBGC?							Yes	X No
	If during this plan year, any assets or liabilities were transferred from which assets or liabilities were transferred. (See instructions.)	n this plan to another	plan(s), identify the	e pla	n(s) to	•		1	
	3c(1) Name of plan(s):				13	c(2) El	N(s)	13c(3) F	PN(s)
-									
Caut	ion: A penalty for the late or incomplete filing of this return/repo	rt will be assessed	ınless reasonable	e caı	ıse is	establ	ished.		
Unde SB c	r penalties of perjury and other penalties set forth in the instructions, Schedule MB completed and signed by an enrolled actuary, as well, it is true, correct, and complete.	I declare that I have	examined this retu	rn/rej	port, ir	ncludin	g, if applicab	le, a Sche nowledge a	dule and
∰SIG			DANI	E 1	_ 6	PAR	14		
HEF		Date	Enter name of inc				/	istrator	
			DANIES		PSA				
SIG		Date	Enter name of in		•		s emplover o	r plan spor	nsor
mr stratici: "C	Section					<u> </u>	, , , , -, ,		

Form **5558**(Rev. January 2008)
Department of the Treasury Internal Revenue Service

Application for Extension of Time To File Certain Employee Plan Returns

For Privacy Act and Paperwork Reduction Act Notice, see instructions on page 3.

OMB No. 1545-0212

File With IRS Only

	rt I Identification						
Α	Name of filer, plan administrator, or plan sponsor (see instructions) EL INTERNATIONAL USA, INC	B			ring number (s tification numb		ıs).
	Number, street, and room or suite no. (If a P.O. box, see instructions)		13-40	059399			
	131 W. 33RD STREET SUITE#406				number (SSN)		
	City or town, state, and ZIP code	15	GOOJA	Security	number (0014)		
	NEW YORK NY 10001						
C	Plan name		Plar	· -		year endin	_
		•	numb	er	MM	DD	YYYY
4	1	١		,	40	24	2000
'	I		; 0	: '	12	31	2009
G	2						
_			:	:			
3	3						
	rt II Extension of Time to File Form 5500 or Form 550	ı	•			1	. •
1	I request an extension of time until	file Form 5500	or Fo	orm 550	00-EZ.		
	The application is automatically approved to the date shown onormal due date of Form 5500 or 5500-EZ for which this extensions months after the normal due date.						
	You must attach a copy of this Form 5558 to each Form 5500 and	5500_E7 filed a	fter th	a dua r	late for the i	alane lietod i	n C shove
					iate ioi tise j	nalis listeu i	ii o anove.
Vote	e. A signature is not required if you are requesting an extension to file Fo	rm 5500 or Forr	n 550)-EZ.			
Par	rt III Extension of Time to File Form 5330 (see instruction	ons)					
2	I request an extension of time until/ to						
	You may be approved for up to a six (6) month extension to file Form			due da	te of Form 53	330.	
а		5330, after the n			te of Form 53	330.	
	You may be approved for up to a six (6) month extension to file Form	5330, after the n	iormal	<u>L</u> .	te of Form 53	30.	
b	You may be approved for up to a six (6) month extension to file Form Enter the Code section(s) imposing the tax	5330, after the n	ormal		•		
b	You may be approved for up to a six (6) month extension to file Form Enter the Code section(s) imposing the tax Enter the payment amount attached	5330, after the n	ormal		•	b	
b	You may be approved for up to a six (6) month extension to file Form Enter the Code section(s) imposing the tax	5330, after the n	a lment	· ·		b c	
b	You may be approved for up to a six (6) month extension to file Form Enter the Code section(s) imposing the tax Enter the payment amount attached For excise taxes under section 4980 or 4980F of the Code, enter the State in detail why you need the extension	5330, after the n	a a liment	date .		b c	
b	You may be approved for up to a six (6) month extension to file Form Enter the Code section(s) imposing the tax Enter the payment amount attached For excise taxes under section 4980 or 4980F of the Code, enter the State in detail why you need the extension	5330, after the n	a a liment	date .		b c	
b	You may be approved for up to a six (6) month extension to file Form Enter the Code section(s) imposing the tax Enter the payment amount attached For excise taxes under section 4980 or 4980F of the Code, enter the State in detail why you need the extension	5330, after the n	i a	date .		b c	· · · · · · · · · · · · · · · · · · ·
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b	You may be approved for up to a six (6) month extension to file Form Enter the Code section(s) imposing the tax Enter the payment amount attached For excise taxes under section 4980 or 4980F of the Code, enter the State in detail why you need the extension	5330, after the n	a liment	date .		b c	

MGA

Date ▶

Form **5558** (Rev. 1-2008)