# 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), 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

**2009**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

For calendar plan year 2009 or fiscal plan year beginning 04/24/2009 and ending 12/31/2009

**A** This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

**B** This return/report is:
- [X] the first return/report;
- [ ] the final return/report;
- [X] an amended return/report;
- [X] 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
CALYPSO HOLDING CO. LLC

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 04/24/2009

**2a** Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
CALYPSO HOLDING CO. LLC

6625 THE CORNERS PARKWAY
SUITE 450
NORCROSS, GA 30092

6625 THE CORNERS PARKWAY
SUITE 450
NORCROSS, GA 30092

**2b** Employer Identification Number (EIN)
26-4573072

**2c** Sponsor's telephone number
256-883-7000

**2d** Business code (see instructions)
423400

**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. | 10/14/2010 | KATHRYN BOBAR |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/14/2010 | KATHRYN BOBAR |
| | **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")
CALYPSO HOLDING CO. LLC

6625 THE CORNERS PARKWAY
SUITE 450
NORCROSS, GA 30092

**3b** Administrator's EIN
26-4573072

**3c** Administrator's telephone number
256-883-7000

**4** If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

**a** Sponsor's name

**4b** EIN

**4c** PN

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 170 |
| **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** | 184 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 19 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 203 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 203 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 121 |
| **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 Characteristic Codes in the instructions:
2F 2G 2J 2K 2T 3D 3H

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic 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)** | | **A** (Insurance Information) |
| **(4)** | | **C** (Service Provider Information) |
| **(5)** | | **D** (DFE/Participating Plan Information) |
| **(6)** | | **G** (Financial Transaction Schedules) |

# 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 04/24/2009 and ending 12/31/2009

**A** Name of plan
CALYPSO HOLDING CO. LLC

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
CALYPSO HOLDING CO. LLC

**D** Employer Identification Number (EIN)
26-4573072

## 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) | 0 | 303084 |
| **(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) | 0 | 113253 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | | |
| **(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) | 0 | 4102329 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | | |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | 1d(1) | | |
| | **(2)** Employer real property | 1d(2) | | |
| **e** | Buildings and other property used in plan operation | 1e | | |
| **f** | Total assets (add all amounts in lines 1a through 1e) | 1f | 0 | 4518666 |
| | **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 | 0 | 4518666 |

## 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) | | |
| | **(B)** Participants | 2a(1)(B) | 326455 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 326455 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 744 | |
| | **(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) | 6971 | |
| | **(F)** Other | 2b(1)(F) | | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 7715 |
| | **(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) | 42919 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 42919 |
| | **(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) | | |
| (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) | | 973924 |
| c Other income | 2c | | |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 1351013 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 255336 | |
| (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) | | 255336 |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | |
| h Interest expense | 2h | | |
| i Administrative expenses: (1) Professional fees | 2i(1) | | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Investment advisory and management fees | 2i(3) | | |
| (4) Other | 2i(4) | 712 | |
| (5) Total administrative expenses. Add lines 2i(1) through (4) | 2i(5) | | 712 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 256048 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line 2j from line 2d | 2k | | 1094965 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | 3423701 |
| (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: MOORE STEPHENS TILLER, LLC (2) EIN: 58-0673524

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.) | 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 | |
| **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 | | 1000000 |
| **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) |
|---|---|---|
| | | |
| | | |
| | | |
| | | |

# 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

**2009**

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

For calendar plan year 2009 or fiscal plan year beginning 04/24/2009 and ending 12/31/2009

**A** Name of plan
CALYPSO HOLDING CO. LLC

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
CALYPSO HOLDING CO. LLC

**D** Employer Identification Number (EIN)
26-4573072

## 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): 04-6568107 _____

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

**3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. ..... **3**

## Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

**If the plan is a defined benefit plan, go to line 8.**

**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

**6** **a** Enter the minimum required contribution for this plan year ..... **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 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(es). 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 items 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 items 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 items 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 items 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 items 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 items 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 items 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 item 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 items (a) through (c)

**a** Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

**b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

**c** What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

Calypso Holding Co., LLC 401(k) Plan

Financial Report

December 31, 2009

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MOORE STEPHENS TILLER LLC
CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

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# Independent Auditor's Report

To the Trustees of
Calypso Holding Co., LLC 401(k) Plan
Norcross, Georgia

We were engaged to audit the financial statements and supplemental schedule of Calypso Holding Co., LLC 401(k) Plan, as of December 31, 2009, and for the period from inception (April 24, 2009) to December 31, 2009, as listed in the accompanying contents page. These financial statements and supplemental schedule are the responsibility of the Plan's management.

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 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 8, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2009, and for the period from inception (April 24, 2009) to December 31, 2009, that the information provided to the plan administrator by the trustee is complete and accurate.

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

Moore Stephens Tiller LLC

Atlanta, Georgia
October 4, 2010

*An independent firm associated with Moore Stephens International Limited*

# FINANCIAL STATEMENTS

CALYPSO HOLDING CO., LLC 401(k) PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2009

| | 2009 |
|---|---|
| Assets | |
| Investments, at fair value: | |
| Mutual funds | $ 4,102,329 |
| Money market fund | 303,084 |
| Participant loans | 113,253 |
| Total assets | 4,518,666 |
| Liabilities | |
| Excess deferral contributions payable | 165,475 |
| Net Assets Available for Benefits | $ 4,353,191 |

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

CALYPSO HOLDING CO., LLC 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Period from Inception (April 24, 2009) to December 31, 2009

| | |
|---|---|
| Additions to Net Assets Attributed to: | |
| Investment income: | |
| Dividends and interest | $ 50,634 |
| Net appreciation in fair value of investments | 968,526 |
| Total investment income | 1,019,160 |
| Contributions | |
| Participants' contributions | 300,809 |
| Transfers from other plan: | |
| Investments | 3,423,701 |
| Excess deferral contributions | (134,431) |
| Net transfers from other plan | 3,289,270 |
| Total additions | 4,609,239 |
| Deductions from net assets attributed to: | |
| Benefits paid to participants | 255,336 |
| Administrative expenses | 712 |
| Total deductions | 256,048 |
| Net increase | 4,353,191 |
| Net Assets Available for Benefits: | |
| Beginning of year | - |
| End of year | $ 4,353,191 |

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

CALYPSO HOLDING CO., LLC 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS

1. Description of Plan

The following description of Calypso Holding Co., LLC (the "Company") 401(k) Plan (the "Plan"), provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

A. *General.* The Plan is a defined contribution plan covering substantially all employees of the Company who have one month of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan was adopted on April 24, 2009 and eligible participants' account balances were received by the Plan on April 29, 2009 from the OHC 401(k) Plan, a plan sponsored by a related organization.

B. *Contributions.* Each year, participants may contribute from 1% up to 95% of pretax annual compensation, as defined by the Plan, except that no employee may make annual tax-deferred contributions in excess of amounts as provided by the Internal Revenue Code. Participants may also contribute amounts representing rollover distributions from other qualified plans. The Company may elect to make a discretionary match of a percentage of each participant's current pre-tax contribution up to a certain deferral percentage or dollar amount. The Company did not make a discretionary contribution to the Plan during 2009.

C. *Participant Accounts.* Each participant's account is credited with the participant's deferral contribution and allocations of (a) the Company's contribution (if any) and (b) plan earnings including administrative expenses. Allocations are based on participant compensation or account balances, as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

D. *Vesting.* Participants are immediately vested in their salary deferral contribution plus actual earnings thereon. Vesting in the Company's contribution portion, if any, of their account plus actual earnings thereon is based on years of continuous service; a participant is 100% vested after three years of credited service with the vesting percentage accruing ratably each year of the period.

E. *Participant Loans.* Participants may borrow from their accounts a minimum of $1,000 and up to fifty percent (50%) of their vested account balance, not to exceed $50,000. The loans are secured by the balance in the participant's account and bear interest at fixed rates ranging from 4.25% to 9.25%, which are based on the prime rate published in the *Wall Street Journal* on the first business day of each month plus one percent (1%). Principal and interest is paid ratably through biweekly payroll deductions.

F. *Payment of Benefits.* Distributions from the Plan are made in the form of a lump sum of a Participant's entire vested account balance or a single sum distribution of a portion of the Participant's vested account balance. Optional forms of payment available upon termination of employment include lump sum distribution of entire vested account balance or single sum distribution of a portion of the vested account balance.

G. *Forfeited Accounts.* Forfeited balances of terminated participants' non-vested accounts are designated to pay plan expenses and to reduce future Company contributions.

2. Summary of Accounting Policies

A. *Basis of Accounting.* The financial statements of the Plan are prepared under the accrual method of accounting.

B. *Payment of Benefits.* Benefits payments are recorded when paid.

C. *Investment Valuation and Income Recognition.* The Plan's investments are stated at fair value. The net appreciation (depreciation) in the fair value of investments includes both realized and unrealized gains and losses on investments. Shares of registered investment companies are valued at quoted market prices, which represent the net asset value of shares held by the Plan at year-end. Participant loans are valued at cost which approximates fair value.

D. *Use of Accounting Estimates*. The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

E. *Accounting for Uncertainty in Income Taxes*. The Company adopted the provisions of FASB Accounting Standards Codification Section 740 (FASB Interpretation No. 48), "Accounting for Uncertainty in Income Taxes" upon inception on April 24, 2009. FIN 48 clarifies the accounting for uncertainty in income taxes recognized in an enterprise's financial statements and prescribes a threshold of more-likely-than-not for recognition of tax benefits of uncertain tax positions taken or expected to be taken in a tax return. This standard also provides related guidance on measurement, derecognition, classification, interest and penalties, and disclosure. The adoption of this standard did not have an impact on the financial statements.

F. *Subsequent Events* - Plan management has evaluated the need for disclosures or adjustments resulting from subsequent events through October 4, 2010, the date the financial statements were available for issuance; no material events were considered necessary for disclosure.

3. Investment Contract with Trustee

Upon inception on April 24, 2009, the Plan entered into an investment contract with Fidelity Management Trust Company ("Fidelity"). Funds are participant-directed into investment funds. The investment funds are managed either by external mutual fund companies or by Fidelity, and the accounts are included in these financial statements at fair market value as reported by Fidelity.

4. Investments

The following investments represent five percent or more or the Plan's net assets available for benefits at December 31:

| | 2009 |
|---|---|
| Fidelity Contrafund | $ 517,872 |
| Fidelity Balanced Fund | 470,809 |
| Col/Acorn Select Z Fund | 464,326 |
| Fidelity Retire Money Market | 303,084 |
| Fidelity Leveraged Co Stock Fund | 300,196 |
| Spartan US EQ Index Fund | 274,077 |
| Davis NY Venture A Fund | 269,607 |
| Fidelity International Discovery Fund | 269,502 |
| Fidelity US Bond Index | 245,268 |

During 2009, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $968,526, all of which was entirely attributable to mutual funds.

5. Fair Value Measurements

FASB ASC No. 820, *Fair Value Measurements*, establishes 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 fair value hierarchy under FASB ASC 820 are described below:

Basis of Fair Value Measurement:

Level 1 Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

Level 2 Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;

Level 3 Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The following discussion describes the valuation methodologies used for assets measured at fair value on a recurring basis. The techniques utilized in estimating the fair values of financial instruments are reliant on the assumptions used. Care should be exercised in deriving conclusions based on the fair value information of financial instruments presented below.

Fair value estimates are made as of a specific point in time, based on available market information and judgments about the financial instrument. Such estimates do not consider the tax impact of the realization if unrealized gains or losses. In addition, the disclosed fair values may not be realized in the immediate settlement of the financial instrument. No significant changes were made to the valuation process during 2009.

*Mutual Funds* - The mutual funds are held as individual plan assets. The mutual funds have publicly available prices that are quoted daily in active markets.

*Loans to Participants* - Participant loans are reported at unpaid balances which approximate fair value. There is no existing external exit market for these loans as all transaction are restricted to participants. These loans cannot be assumed or sold to outside parties. There is no credit risk involved with these loans as any participant defaults are deemed taxable distributions to the participant.

The following table presents by level, within the fair value hierarchy, the Plan's investment assets at fair value, as of December 31, 2009. As required by FASB ASC 820, investment assets are classified in their entirety based upon the lowest level of input that is significant to the fair value measurement. The Plan investments at fair value classified within Level 3 are $113,253, as of December 31, 2009, which are loans to participants held by the Plan. Such amounts are approximately 2.51% of the total investment assets on the Plan's statements of net assets available for benefits at fair value as of December 31, 2009.

| Assets of Fair Value | | | | |
|---|---|---|---|---|
| Description | Total | Level 1 | Level 2 | Level 3 |
| As of December 31, 2009: | | | | |
| Mutual Funds: | | | | |
| US Mid/Large Cap Equity | $ 2,886,724 | $ 2,886,724 | $ - | $ - |
| International Equity | 647,167 | 647,167 | - | - |
| Fixed Income Security | 351,918 | 351,918 | - | - |
| Small Cap Equity | 216,520 | 216,520 | - | - |
| Money Market Fund | 303,084 | 303,084 | - | - |
| Loans to Participants | 113,253 | - | - | 113,253 |
| Total | $ 4,518,666 | $ 4,405,413 | $ - | $ 113,253 |

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, 2009. As reflected in the table below, the net unrealized loss on Level 3 investment assets was nil.

| Description | Fair Value Measurements Using Significant Unobservable Inputs (Level 3) Loans to Participants |
|---|---|
| Beginning balance | $ - |
| Purchases, issuances, and settlements | 113,253 |
| Ending balance | $ 113,253 |
| The amount of total investment losses for the period included in earnings attributable to the change in unrealized losses relating to assets still held at December 31, 2009. | $ - |

6. Plan Termination

Although it has not expressed 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 would become 100% vested in their employer contributions.

7. Related Party Transactions

Certain plan investments are shares of mutual funds managed by an affiliate of Fidelity Management Trust Company, the trustee.

Certain administrative expenses are absorbed by the Plan's sponsor and are not included in these financial statements.

8. Information Certified by the Plan's 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, Fidelity Management Trust Company, the trustee of the Plan, has certified to the completeness and accuracy of all investments reflected on the accompanying statements of net assets available for benefits as of December 31, 2009, and the related investment activity reflected in the statement of changes in net assets available for benefits for the period from inception (April 24, 2009) to December 31, 2009, and the schedule of assets (held at end of year).

9. Tax Status

The Plan utilized a service provider to handle administrative matters including plan design. A Determination Letter from the Internal Revenue Service has been obtained by the service provider accepting the Plan as a prototype qualifying under the appropriate Internal Revenue Code Sections. The plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

10. Transfers from Other Plans

On April 29, 2009, $3,423,701 of plan assets and $134,431 of excess deferral contributions payable were transferred into the Plan from the OHC 401(k) Plan.

11. Risk and Uncertainties

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

12. Reconciliation of Financial Statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements as of December 31, 2009, and the change in net assets for the year ended December 31, 2009, to Schedule H of Form 5500:

| | 2009 |
|---|---|
| Net assets available for benefits per the financial statements | $ 4,353,191 |
| Excess deferral contributions payable | 165,475 |
| Net assets available for benefits per Schedule H of Form 5500 | $ 4,518,666 |

| | |
|---|---|
| Change in net assets available for benefits per the financial statements | $ 4,353,191 |
| Excess deferral contributions | 165,475 |
| Investments transferred from other plan | (3,423,701) |
| Change in net assets available for benefits per Schedule H of Form 5500 | $ 1,094,965 |

SUPPLEMENTAL SCHEDULE

Schedule H, line 4i
Plan EIN: 26-4573072
Plan Number: 001

CALYPSO HOLDINGS CO., LLC 401(k) PLAN

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2009

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment | (e) Current value |
|---|---|---|---|
| * | Fidelity Contrafund | Mutual Fund | $ 517,872 |
| * | Fidelity Balanced | Mutual Fund | 470,809 |
| | Col/Acorn Select Z | Mutual Fund | 464,326 |
| * | Fidelity Retire Money Market Fund | Money Market Fund | 303,084 |
| * | Fidelity Leveraged Co Stk | Mutual Fund | 300,196 |
| | Spartan US EQ Index | Mutual Fund | 274,077 |
| | Davis NY Venture A | Mutual Fund | 269,607 |
| * | Fidelity Intl Discovery | Mutual Fund | 269,502 |
| * | Fidelity US Bond Index | Mutual Fund | 245,268 |
| | Northern Small Cap Value Fund | Mutual Fund | 216,520 |
| | Royce Value Plus Ser | Mutual Fund | 206,454 |
| | Spartan Intl Index | Mutual Fund | 204,086 |
| | DWS Global Thematic S | Mutual Fund | 173,579 |
| * | Fidelity Total Bond | Mutual Fund | 105,713 |
| | Alliance RCM Technology | Mutual Fund | 97,935 |
| * | Fidelity Freedom 2045 | Mutual Fund | 85,534 |
| * | Fidelity Freedom 2040 | Mutual Fund | 38,538 |
| * | Fidleity Freedom 2020 | Mutual Fund | 37,579 |
| | Rainier Large Cap EQ | Mutual Fund | 35,210 |
| * | Fidelity Freedom 2050 | Mutual Fund | 23,284 |
| | Spartan Extended Market Index | Mutual Fund | 21,742 |
| | ABF Large Cap Val PA | Mutual Fund | 19,669 |
| | Artisan Mid Cap Value | Mutual Fund | 18,668 |
| * | Fidelity Freedom 2030 | Mutual Fund | 3,429 |
| * | Fidelity Freedom 2000 | Mutual Fund | 475 |
| * | Fidelity Freedom 2025 | Mutual Fund | 466 |
| * | Fidelity Freedom 2010 | Mutual Fund | 457 |
| * | Fidelity Freedom 2005 | Mutual Fund | 444 |
| * | Fidelity Freedom 2015 | Mutual Fund | 443 |
| * | Fidelity Freedom 2035 | Mutual Fund | 429 |
| * | Fidelity Freedom Income | Mutual Fund | 18 |
| * | Participant loans | Interest rates of 4.25% to 9.25% | 113,253 |

* Indicates a party-in-interest

See Auditor's Report.