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 01/01/2007 and ending 12/31/2007

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
AMERICAN GIFT CORPORATION RETIREMENT SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1998

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
AMERICAN GIFT CORPORATION

6600 NW 74TH AVENUE
MIAMI, FL 33166

2b Employer Identification Number (EIN) 59-0792347

2c Sponsor's telephone number 305-884-6800

2d Business code (see instructions) 423990

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.	12/03/2010	JEFFREY KLUGER
	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")
AMERICAN GIFT CORPORATION

6600 NW 74TH AVENUE
MIAMI, FL 33166

3b Administrator's EIN
59-0792347

3c Administrator's telephone number
305-884-6800

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**	147
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**	114
b	Retired or separated participants receiving benefits	**6b**	1
c	Other retired or separated participants entitled to future benefits	**6c**	27
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	142
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	1
f	Total. Add lines **6d** and **6e**	**6f**	143
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	143
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	9
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:
2A 2F 2G 2J 2K 2E

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)	X	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)	X	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)	X	1	**A** (Insurance Information)
(4)			**C** (Service Provider Information)
(5)	X		**D** (DFE/Participating Plan Information)
(6)			**G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

For calendar plan year 2009 or fiscal plan year beginning 01/01/2007 and ending 12/31/2007

A Name of plan
AMERICAN GIFT CORPORATION RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500.
AMERICAN GIFT CORPORATION

D Employer Identification Number (EIN)
59-0792347

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.

1 Coverage Information:

(a) Name of insurance carrier
JOHN HANCOCK LIFE INS. CO.

(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
01-0233346	65838	63787	150	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
12466	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
LAWRENCE LARUSSE, CLU
3939 HOLLYWOOD BLVD., SUITE 1A
HOLLYWOOD, FL 33021

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
10148			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
PENSION INVESTORS CORP.
3939 HOLLYWOOD BLVD., SUITE 1A
HOLLYWOOD, FL 33021

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
1895			5

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

INVESTACORP., INC.
PO BOX 9320
MIAMI LAKES, FL 33014

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
423			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	

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	95046
5	Current value of plan's interest under this contract in separate accounts at year end	5	3586936

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.	6d	

Specify nature of costs ▶

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 ANNUITY

b	Balance at the end of the previous year			7b	77194
c	Additions: (1) Contributions deposited during the year	7c(1)	21814		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	3140		
	(4) Transferred from separate account	7c(4)	1		
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	24955
d	Total of balance and additions (add **b** and **c(6)**)			7d	102149
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	6034		
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶ FORFEITURES	7e(4)	1069		
	(5) Total deductions			7e(5)	7103
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	95046

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)**	0
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)**	0
(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)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ 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)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2007 and ending 12/31/2007

A Name of plan
AMERICAN GIFT CORPORATION RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
AMERICAN GIFT CORPORATION

D Employer Identification Number (EIN)
59-0792347

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

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)
01-0233346-001	P	681178

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

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)
01-0233346-001	P	93276

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

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)
01-0233346-001	P	127544

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

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)
01-0233346-001	P	261651

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

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)
01-0233346-001	P	27272

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

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)
01-0233346-001	P	4847

a Name of MTIA, CCT, PSA, or 103-12 IE: T ROWE PRICE SPECTRUM

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

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)
01-0233346-001	P	2509

a Name of MTIA, CCT, PSA, or 103-12 IE: JH STRATEGIC INC			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA			
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	52
a Name of MTIA, CCT, PSA, or 103-12 IE: UBS GLOBAL ALLOCATION			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA			
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	70
a Name of MTIA, CCT, PSA, or 103-12 IE: AF AMERICAN BALANCED			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA			
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1068
a Name of MTIA, CCT, PSA, or 103-12 IE: NY VENTURE			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA			
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	6490
a Name of MTIA, CCT, PSA, or 103-12 IE: BEACON			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA			
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	11342
a Name of MTIA, CCT, PSA, or 103-12 IE: F ADV DIV GROWTH			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA			
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	5203
a Name of MTIA, CCT, PSA, or 103-12 IE: BALANCE SHEET			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA			
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	28127
a Name of MTIA, CCT, PSA, or 103-12 IE: DISCOVERY			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA			
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	27352
a Name of MTIA, CCT, PSA, or 103-12 IE: AF WAS MUTUAL			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA			
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	6842
a Name of MTIA, CCT, PSA, or 103-12 IE: WEITZ PARTNERS VALUE			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA			
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	45

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1124393

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 680

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13997

a Name of MTIA, CCT, PSA, or 103-12 IE: LORD ABBETT MID CAP VALUE

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 769

a Name of MTIA, CCT, PSA, or 103-12 IE: T ROWE PRICE MID CAP VALUE

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6282

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 872

a Name of MTIA, CCT, PSA, or 103-12 IE: MUNDER SM CAP VALUE

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1154

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 15309

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5161

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1707

a Name of MTIA, CCT, PSA, or 103-12 IE: EX VALUE & RESTRUCT			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA			
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	6210
a Name of MTIA, CCT, PSA, or 103-12 IE: AF GROWTH FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA			
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	342
a Name of MTIA, CCT, PSA, or 103-12 IE: TEMP WORLD			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA			
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	6966
a Name of MTIA, CCT, PSA, or 103-12 IE: OPPENHEIMER GLOBAL			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA			
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	6290
a Name of MTIA, CCT, PSA, or 103-12 IE: AF EUROPACIFIC			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA			
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	13363
a Name of MTIA, CCT, PSA, or 103-12 IE: COL MARSICO INTL OPPS			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA			
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	37
a Name of MTIA, CCT, PSA, or 103-12 IE: JH ENERGY			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA			
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	10651
a Name of MTIA, CCT, PSA, or 103-12 IE: LP AGG GROWTH			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA			
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	468433
a Name of MTIA, CCT, PSA, or 103-12 IE: DWS MID CAP GROWTH			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA			
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1294
a Name of MTIA, CCT, PSA, or 103-12 IE: AM CENT VISTA			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA			
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	8673

a Name of MTIA, CCT, PSA, or 103-12 IE: ROYCE OPPORTUNITY		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA		
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8278
a Name of MTIA, CCT, PSA, or 103-12 IE: FR SMALL-MID GROWTH		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA		
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2985
a Name of MTIA, CCT, PSA, or 103-12 IE: JH EXPLORER		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA		
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 175
a Name of MTIA, CCT, PSA, or 103-12 IE: AIM SM CAP GROWTH		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA		
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7511
a Name of MTIA, CCT, PSA, or 103-12 IE: T ROWE PRICE HEALTH SCI		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA		
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 568
a Name of MTIA, CCT, PSA, or 103-12 IE: OPP DEVELOPING MKT		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA		
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 16316
a Name of MTIA, CCT, PSA, or 103-12 IE: RCM TECH FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA		
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7196
a Name of MTIA, CCT, PSA, or 103-12 IE: MONEY MARKET FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA		
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 487792
a Name of MTIA, CCT, PSA, or 103-12 IE: OPTIMIZED VALUE		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA		
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9342
a Name of MTIA, CCT, PSA, or 103-12 IE: 500 INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA		
c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 433

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12104

a Name of MTIA, CCT, PSA, or 103-12 IE: TOTAL STOCK MKT INDEX

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2575

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6642

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 19995

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 19141

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3981

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2139

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2296

a Name of MTIA, CCT, PSA, or 103-12 IE: UBS US LARGE CAP EQUITY

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS. CO. USA

c EIN-PN 01-0233346-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 17

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

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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 01/01/2007 and ending 12/31/2007

A Name of plan
AMERICAN GIFT CORPORATION RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
AMERICAN GIFT CORPORATION

D Employer Identification Number (EIN)
59-0792347

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		10987
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	297841	340026
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		-81
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)		
(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)	3083119	3586937
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	77194	95046
(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	3458154	4032915
	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	3458154	4032915

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)	339461	
	(B) Participants	2a(1)(B)	164062	
	(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)		503523
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)		
	(F) Other	2b(1)(F)	-122	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		-122
	(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)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(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)		0
(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)		193236
c Other income	2c		3140
d Total income. Add all **income** amounts in column (b) and enter total	2d		699777
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	125016	
(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)		125016
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)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		125016
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		574761
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: ZIMMERMAN, ZEIGLER & CHAMBERLAIN,PA (2) EIN: 59-1998941

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		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l			
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

AMERICAN GIFT CORPORATION
RETIREMENT SAVINGS PLAN

Years ended December 31, 2007 and 2006
and
INDEPENDENT AUDITORS' REPORT

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ZIMMERMAN ZEIGLER & CHAMBERLAIN, P.A.

Certified Public Accountants

1600 WEST OAKLAND PARK BLVD., SUITE 202
FT. LAUDERDALE, FLORIDA 33311
(954) 486-1995 FAX: (954) 486-2399

INDEPENDENT AUDITORS' REPORT

To the Trustees of
American Gift Corporation Retirement Savings Plan
Miami, Florida

We were engaged to audit the statements of net assets available for benefits of American Gift Corporation Retirement Savings Plan, as of December 31, 2007 and 2006 and the statement of changes in net assets available for benefits for the year ended December 31, 2007 and the supplemental schedules as of and for the year ended December 31, 2007 as listed in the table of contents. These financial statements 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 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 investments which were certified by John Hancock Life Insurance Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2007 and 2006, that the information provided to the plan administrator by the custodian 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 accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

CERTIFIED PUBLIC ACCOUNTANTS

August 14, 2008

American Gift Corporation
Retirement Savings Plan

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2007 and 2006

ASSETS

	2007	2006
INVESTMENTS		
Manulife (at fair market value) guaranteed accounts	$ 95,046	$ 77,195
Mutual/pooled funds and limited partnerships	3,586,936	3,083,118
TOTAL INVESTMENTS	3,681,982	3,160,313
RECEIVABLES		
Employer's contribution	339,944	297,841
CASH	10,987	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 4,032,913	$ 3,458,154

See accompanying notes and independent auditors' report.

American Gift Corporation
Retirement Savings Plan

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the year ended December 31, 2007

ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Contributions:	
Participants	$ 164,062
Employers	361,099
	525,161
Investment income:	
Interest	3,018
Net appreciation in fair market value	193,236
	196,254
TOTAL ADDITIONS	721,415
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefits paid to participants	125,016
Forfeitures	21,640
TOTAL DEDUCTIONS	146,656
NET INCREASE IN ASSETS AVAILABLE FOR BENEFITS	574,759
NET ASSETS AVAILABLE FOR BENEFITS January 1, 2007	3,458,154
NET ASSETS AVAILABLE FOR BENEFITS December 31, 2007	$ 4,032,913

See accompanying notes and independent auditors' report.

American Gift Corporation
Retirement Savings Plan

NOTES TO FINANCIAL STATEMENTS

December 31, 2007

NOTE A – DESCRIPTION OF PLAN

The following description of the American Gift Corporation Retirement Savings Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General
The Plan is a defined contribution plan covering all employees of the company who have one year of service and 1000 hours worked. The plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions
For 2007, participants may contribute up to $15,500 ($20,500 if 50 or older); for 2006, participants were able to contribute up to $15,000 ($20,000 if 50 or older), of their pretax annual compensation as defined by the Plan. The Company is required to match 100% on the first 3% of compensation and 50% on the next 2% for a maximum of 4%. The percentage each participant elects to contribute in combination with any company contributions cannot exceed the lesser of 25% of compensation or the dollar amount announced by the Internal Revenue Service each year.

Employer contributions at December 31, 2007 were $97,395 for the matching contribution and $263,704 for the discretionary matching contribution. The employer contributions were reduced by the forfeitures of $21,640.

Participant Accounts
Each participant's account is credited with the participant's contribution and allocation of the Company's required and discretionary contribution, and Plan earnings. Allocations are based on participants' earnings or 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.

Vesting
Participants are immediately vested in their contributions and the required employer contributions plus any actual earnings thereon.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2007

NOTE A – DESCRIPTION OF PLAN – CONTINUED

Vesting - continued

Vesting in the company's discretionary contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is vested based on years of credited service as follows:

Years of Service	Percent
0-1 year	0%
1 year	20%
2 years	40%
3 years	60%
4 years	80%
5 years	100%

All participants who terminate due to death, disability, or attainment of Normal Retirement Age are 100% vested despite years of service.

Investment Options

Upon enrollment in the Plan, a participant may direct all contributions in any percentage increment in any investment options offered by John Hancock Life Insurance Company. Participants may change their investment options during the year. The options include and are not limited to Guaranteed Investment Accounts, Fixed Income Funds, Balanced Funds, Conservative Growth Funds, Moderate Growth Funds, Growth Funds, Aggressive Growth Funds or International Equity Funds. Funds are invested primarily in bonds, money market investments, other fixed income securities, stocks and foreign common stocks.

Payment of Benefits

A participant will receive an immediate lump-sum amount due to death, disability, retirement or hardship. Participants with less than $5,000 may not leave monies in the plan following termination of employment.

Forfeited Accounts

At December 31, 2007, forfeited nonvested accounts totaled $21,640. These accounts will be used to reduce the employer contributions in the subsequent year.

Administrative Expenses

Administrative expenses of the plan are paid by the plan.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2007

NOTE B - SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting
The financial statements of the Plan are prepared using the accrual method of accounting.

Investment Valuation and Income Recognition
The fund investments are carried at market value, which is determined as follows:

Stocks – Stocks are valued at the closing sales price on the stock exchange where listed, or at the last traded price if the security did not trade on the valuation date.

Short-term investments – Publicly traded issues are valued at bid quotations. Unlisted issues are on market yields of similar debt obligations.

Investment income is recorded as follows:

Interest – Interest income is recorded on an accrual basis.

Dividends – Dividend income is recorded on the ex-dividend date.

Gain (loss) on investments – Gains or losses on investments include both realized and unrealized amounts as follows:

- Realized gains and losses on the sale of assets are recorded as the difference between proceeds on the sale and the value of the investment as of the beginning of the year or since the date of purchase when purchased during the year. Purchases and sales are recorded on the trade-date basis.

- Unrealized gains and losses on investment values are recorded as the change in market value since the beginning of the year or since the date of purchase when purchased during the year.

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

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2007

NOTE B - SUMMARY OF ACCOUNTING POLICIES – CONTINUED

Payment of Benefits
Benefit payments to participants are recorded upon distribution.

NOTE C – INVESTMENTS

The following presents investments at December 31, 2007 and 2006 that represent 5% or more of the Plan's net assets:

	2007	2006
Lifestyle Fund - Conservative	$ 681,178	$ 619,200
Lifestyle Fund - Growth	261,651	266,224
Legg Partners Aggressive Growth	468,433	410,978
Science and Technology Fund	1,124,393	880,233
Munder Small-Cap Value	n/a	300,372
Money Market	487,792	n/a

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 by $193,236 as follows:

	2007
Mutual Funds	$ 193,236
Guaranteed Accounts	-
	$ 193,236

NOTE D – INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan's Investments are held by an insurance contract administered by the John Hancock Life Insurance Company.

John Hancock maintains the contributions in separate accounts. The accounts are credited with actual earnings on the underlying investments and charged for plan withdrawals and administrative expenses. The Statement of Investments in Pooled Accounts presents the investments at December 31, 2007. Investments are presented at fair market value using the quoted market price.

NOTE E – 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.

NOTE F – RECONCILATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

There are no reconciling items between the financial statements and schedule H of Form 5500.

NOTE G – TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated January 16, 2002, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC).

NOTE H – INFORMATION CERTIFIED BY THE CUSTODIAN

At December 31, 2007 and 2006, the plans assets were held by John Hancock Life Insurance Company. The information included in the financial statements is based on information certified by John Hancock Life Insurance Company as complete and accurate in accordance with Section 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employer Retirement Income Security Act of 1974.

NOTE I – RISKS AND UNCERTAINTIES

The Plan invests in various investment funds. Investment funds are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment funds, it is at least reasonably possible that changes in the values of investment funds 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.

SUPPLEMENTAL SCHEDULES

American Gift Corporation
Retirement Savings Plan

STATEMENT OF INVESTMENTS IN POOLED ACCOUNTS

For the year ended December 31, 2007

INVESTMENT NAME	OPENING BALANCE	CONTRIBUTION	NET GAIN/LOSS	FORFEITURES AND WITHDRAWALS	TRANSFERS AND ROLLOVERS	CLOSING BALANCE
Lifestyle Fund-Conservative	$ 619,200	$ 80,189	$ 33,743	$ (51,953)	$ (1)	$ 681,178
Lifestyle Fund-Moderate	82,089	14,303	4,533	(7,649)	-	93,276
Lifestyle Fund-Balanced	102,126	19,928	7,148	(1,658)	-	127,544
Lifestyle Fund-Growth	266,224	19,621	17,700	(41,894)	-	261,651
Lifestyle Fund-Aggressive	23,070	4,027	2,327	-	(2,152)	27,272
Short Term	3,244	316	177	(931)	(2,806)	-
PIMCO Total Return	7,036	1,006	412	(3,607)	-	4,847
T Rowe Price Spectrum Inc.	3,509	476	164	(1,640)	-	2,509
John Hancock Strategic Inc.	-	50	2	-	-	52
High Yield	3,641	307	75	-	(4,023)	-
Global Allocation	-	70	-	-	-	70
American Funds Am Balanced	1,006	-	63	-	-	1,069
American Funds Wash Mutual	37	671	(446)	-	6,580	6,842
Large Cap Equity Fund	-	17	-	-	-	17
New York Venture Fund	10,866	637	862	-	(5,875)	6,490
Mutual Beacon Fund	7,302	1,527	(386)	-	2,899	11,342
Advisor Dividend Growth Fund	4,774	429	-	-	-	5,203
Weitz Partners Value	-	50	(5)	-	-	45
Balance Sheet Fund	28,985	5,013	(1,404)	(947)	(3,520)	28,127
Discovery Fund	27,785	3,069	3,529	-	(7,031)	27,352
Mid Value	447	330	(8)	-	-	769
Mid Cap Value	38	386	(722)	-	6,580	6,282
Small Company Value	11,184	987	681	-	(12,852)	-
Munder Small Cap Value	300,372	43,151	(22,055)	-	(320,314)	1,154
RREEF Real Estate	87	712	(119)	-	-	680
MFS Utilities	667	503	799	(159)	13,499	15,309
Domini Social Equity Fund	4,843	253	65	-	-	5,161
Large Cap Value Fund	10,379	1,587	1,270	(175)	(11,354)	1,707
Value and Restructuring Fund	9,152	788	1,353	-	(5,083)	6,210
Growth and Stock	309	-	33	-	-	342
Jennison Growth Fund	11,784	1,131	1,396	(314)	-	13,997
Templeton World Fund	330	201	(146)	-	6,581	6,966
Oppenheimer Global	-	96	(386)	-	6,580	6,290
Foreign Fund	7,847	871	1,308	(1,435)	(8,591)	-
Europac	18,868	1,222	3,544	-	(10,271)	13,363
Foreign Small Companies Fund	6,728	751	1,529	(821)	(7,315)	872
Marsico International Opps	-	35	2	-	-	37
Energy	690	947	1,118	-	7,896	10,651
Legg Partners Aggressive Growth	410,978	50,989	6,466	-	-	468,433
Mid Cap Growth Fund	903	308	83	-	-	1,294
American Century Vista	-	206	571	-	7,896	8,673
American Century Small Co	8,559	692	1,118	-	(10,369)	-
Opportunity	25	548	(1,507)	-	9,212	8,278
Small Mid Growth Fund	6,915	734	1,212	-	(5,876)	2,985
Explorer	10	165	-	-	-	175
Small Growth Fund	2,323	703	432	-	4,053	7,511
Health SCI	37	460	71	-	-	568
Developing Markets Fund	15,599	1,759	5,420	-	(6,462)	16,316
Science and Technology Fund	880,233	143,958	111,868	(14,298)	2,632	1,124,393
RCM Tech Fund	4,377	480	1,442	-	897	7,196
Money Market	123,834	35,341	8,237	(10,174)	330,554	487,792
Optimized Value Fund	8,866	985	(509)	-	-	9,342
500 Index Fund	534	340	26	(467)	-	433
Small Cap Value Fund	-	64	(811)	-	12,851	12,104
SUBTOTAL	$ 3,037,812	$ 443,389	$ 192,275	$ (138,122)	$ (5,185)	$ 3,530,169

See accompanying notes and independent auditors' report.

American Gift Corporation
Retirement Savings Plan

STATEMENT OF INVESTMENTS IN POOLED ACCOUNTS CONTINUED

For the year ended December 31, 2007

	OPENING BALANCE	CONTRIBUTION	NET GAIN/LOSS	FORFEITURES AND WITHDRAWALS	TRANSFERS AND ROLLOVERS	CLOSING BALANCE
INVESTMENTS CONTINUED						
Index Total	$ 1,651	$ 808	$ 116	$ -	$ -	$ 2,575
Quantitative All Cap Fund	8,239	866	256	(2,719)	-	6,642
Mid Cap Index Fund	16,271	2,446	1,278	-	-	19,995
VS Quantitative Mid Cap Fund	16,551	2,255	(545)	-	880	19,141
International Value Fund	-	25	(349)	-	4,305	3,981
International Equity Index Fund	1,082	797	259	-	-	2,138
Small Cap Index Fund	1,512	837	(54)	-	-	2,295
SUBTOTAL	19,145	8,034	961	(2,719)	5,185	56,767
TOTAL INVESTMENTS	$ 3,083,118	$ 451,423	$ 193,236	$ (140,841)	$ -	$ 3,586,936
Guaranteed Investments						
3 Year Guaranteed Fund	$ 38,113	$ 8,301	$ 1,386	$ (6,184)	$ -	$ 41,616
5 Year Guaranteed Fund	15,933	2,836	606	(609)	-	18,766
10 Year Guaranteed Fund	23,149	10,676	1,148	(309)	-	34,664
TOTAL GUARANTEED	$ 77,195	$ 21,813	$ 3,140	$ (7,102)	$ -	$ 95,046
TOTAL INVESTMENTS	$ 3,160,313	$ 473,236	$ 196,376	$ (147,943)	$ -	$ 3,681,982

See accompanying notes and independent auditors' report.

American Gift Corporation
Retirement Savings Plan

EIN: 59-0792347
PLAN NUMBER: 001

SCHEDULE OF ASSETS (HELD AT YEAR END)

(Unaudited)

For the year ended December 31, 2007

(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
	Manulife	Cash Accounts	n/a	$ 10,987
	Manulife	Guaranteed Accounts	n/a	95,046
	Manulife	Mutual Funds	n/a	3,586,936

(a) Column is blank as there are no parties-in-interest.

See accompanying notes and independent auditors' report.

Official Use Only

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 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

2007

This Form is Open to Public Inspection.

For calendar year 2007 or fiscal plan year beginning , and ending ,

A Name of plan	**B** Three-digit plan number ►
AMERICAN GIFT CORPORATION RETIREMENT SAVINGS PLAN	001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number
AMERICAN GIFT CORPORATION	59-0792347

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). 01-0233346

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 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	**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 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

2 2 0 7 3 5 0 1 0 K

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

Part I Identification

A Name of filer, plan administrator, or plan sponsor (see instructions)
AMERICAN GIFT CORPORATION
Number, street, and room or suite no. (If a P.O. box, see instructions)
6600 NW 74th AVENUE
City or town, state, and ZIP code
MIAMI, FL 33166-2839

B Filer's identifying number (see instructions).
☑ Employer identification number (EIN).
59-0792347
☐ Social security number (SSN)

C	Plan name	Plan number	Plan year ending— MM	DD	YYYY
1	AMERICAN GIFT CORPORATION RETIREMENT SAVINGS PLAN	0 0 1	12	31	2007
2					
3					

Part II Extension of Time to File Form 5500 or Form 5500-EZ *(see instructions)*

1 I request an extension of time until 10 / 15 / 2008 to file Form 5500 or Form 5500-EZ.

The application **is automatically approved** to the date shown on line 1 (above) if: **(a)** the Form 5558 is filed on or before the normal due date of Form 5500 or 5500-EZ for which this extension is requested, and **(b)** the date on line 1 is no more than 2½ months after the normal due date.

You must attach a copy of this Form 5558 to each Form 5500 and 5500-EZ filed after the due date for the plans listed in C above.

Note. A signature is not required if you are requesting an extension to file Form 5500 or Form 5500-EZ.

Part III Extension of Time to File Form 5330 *(see instructions)*

2 I request an extension of time until ____ / ____ / ____ to file Form 5330.
You may be approved for up to a six (6) month extension to file Form 5330, after the normal due date of Form 5330.

a Enter the Code section(s) imposing the tax . . . . . ► a

b Enter the payment amount attached . . . . . ► b

c For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date . . . ► c

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.

Signature ► **Date** ►

3939 Hollywood Boulevard, Suite 1A
Hollywood, Florida 33021-6749

Broward/N. Dade: (954) 986-8688
Miami: (305) 947-4501
Sales Fax: (954) 989-9686
Administration Fax: (954) 989-9376
pension@pensioninvestors.com
www.pensioninvestors.com

PENSION
INVESTORS
CORPORATION

November 2, 2010

EFAST2
United States Department of Labor

Re: American Gift Corporation Retirement Savings Plan
Plan year end 12/31/2007

To whom it may concern:

Pension Investors is the third party administrator for the above referenced plan. We filed the 2007 Form 5500 on behalf of our client on September 30, 2008. Apparently, IRS/DOL has no record of receiving the filing and the plan sponsor received a CP-403 notice. Pension Investors replied on behalf of the plan sponsor on June 29, 2010 with a paper copy of the original filing. The plan sponsor was then notified that the return must be submitted electronically through EFAST2. Therefore, we are submitting the electronic version of the 2007 Form 5500 as per your request. The original filing was timely, so we are not filing under DFVC.

Thank you for your attention,
Donna Teat
President

Department of the Treasury
Internal Revenue Service
Notice 1393 (Rev. 1-2010)

Why Are You Getting This Notice?

The Internal Revenue Service received the enclosed Form 5500 Series Annual Return/Report. The Annual Return/Report is being returned because it **can not** be processed by the Internal Revenue Service.

Effective January 1, 2010, all Plan Year 2009 and later Form 5500 and Form 5500-SF Annual Return/Report, as well as late and amended Annual Return/Reports **must** be submitted electronically via the ERISA Filing Acceptance System II (EFAST2), an all-electronic system.

What You Need To Do

You must file your 2009 Form 5500 or Form 5500-SF Return/Report electronically. You may file on-line, using EFAST2's web-based filing system, or you may file through an EFAST2-approved vendor. Detailed information on electronic filing is available at www.efast.dol.gov. For telephone assistance, call the EFAST2 Help Line at 1-866-GO-EFAST (1-866-463-3278). The EFAST2 Help Line is available Monday through Friday from 8:00 am to 8:00 pm, Eastern Time.

How To Get Help

For more information on Form 5500 Series Return/Report e ectronic filing requirements, visit the DOL web site at www.efast.dol.gov or call the EFAST2 Help Line at 1-866-GO-EFAST (1-866-463-3278).

3939 Hollywood Boulevard, Suite 1A
Hollywood, Florida 33021-6749

Broward/N. Dade: (954) 986-8688
Miami: (305) 947-4501
Sales Fax: (954) 989-9686
Administration Fax: (954) 989-9376
pension@pensioninvestors.com
www.pensioninvestors.com

PENSION
INVESTORS
CORPORATION

June 29, 2010

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0018

REF: Notice Number: CP-403 DATE: June 21, 2010
AMERICAN GIFT CORPORATION RETIREMENT SAVINGS PLAN
EIN#: 59-0792347 PLAN Y/END: 12/31/2007 TAX FORM: 5500

To Whom It May Concern:

We are replying to the above referenced correspondence (copy attached) at the request of the plan sponsor.

Please see the attached copies of Form 5500 with Schedules A, D, H & R, Form 5558 and the Independent Auditor's Report which was originally filed with the IRS on September 30, 2008.

Thank you for your assistance in resolving this issue.

Sincerely,

V Gilday

Vyvyan Gilday
Administrative Asst.

CC: Jeffrey Kluger, Trustee

Enclosures.

IRS Department of the Treasury
Internal Revenue Service

001967

BOD CD-TE

OGDEN UT 84201-0018

** IF YOU HAVE ANY QUESTIONS, **
** REFER TO THIS INFORMATION: **
NUMBER OF THIS NOTICE: CP-403
DATE OF THIS NOTICE: 06-21-2010
TAXPAYER IDENT. NUM: 59-0792347
FORM: 5500 PLAN #: 001
PLAN YEAR ENDING: 12-31-2007

AMERICAN GIFT CORPORATION
6600 NW 74TH AVE
MIAMI FL 33166-2839009

018826

REQUEST FOR INFORMATION ABOUT YOUR FORM 5500 or FORM 5500-SF
WRITTEN RESPONSE REQUIRED

Why Are You Getting This Notice?

We do not have a record of receiving your Form 5500 information from the Department of Labor's (DOL) Employee Benefits Security Administration (EBSA) for the plan number and/or plan period ending indicated below:

Plan Number	Plan Period Ending
001	12-31-2007

What You Need To Do

We urge you to review the items below, complete the appropriate section of this notice and return it to us by 07-21-2010.

1. If you filed the return within the last four weeks and used the name, employer identification number (EIN) and plan number shown above, disregard this notice.
2. Complete Section I of this notice if you have already filed the return.
3. Complete Section I of this notice if you filed the return using an EIN, plan name, plan number, or plan year ending different from those shown above.
4. Complete Section II of this notice if you are not required to file for the plan number and/or plan year ending shown above.
5. If you are required to file a Form 5500 or Form 5500-SF electronically and you need more information, go to www.irs.gov/ep and click on electronic filing for employee plans.
6. If you are required to file a Form 5500 and have not filed, you may be eligible to participate in the DOL Delinquent Filer Voluntary Compliance Program (DFVCP), which allows for substantially reduced EBSA penalties for delinquent filers and eliminates the IRS penalty. Information about the DFVCP is available on DOL's website, www.dol.gov/ebsa. If you are eligible for and have satisfied the requirements for participation in the DFVCP, check the box below and enter the date that you applied for participation in the DFVCP.

001967

BOD CD-TE

NUMBER OF THIS NOTICE: CP-403
DATE OF THIS NOTICE: 06-21-2010
TAXPAYER IDENT. NUM: 59-0792347
FORM: 5500 PLAN #: 001
PLAN YEAR ENDING: 12-31-2007

AMERICAN GIFT CORPORATION
6600 NW 74TH AVE
MIAMI FL 33166-2839009

018826

COMPLETE AND RETURN WITH YOUR REPLY

Section I

Enter the information exactly as shown on the form filed with EBSA.

Name and address as shown on the form
AMERICAN GIFT CORPORATION
6600 NW 74 AVENUE
MIAMI, FL 33166-2839

Employer Identification Number (EIN) 59-0792347

Plan Year Ending 12/31/2007

Date filed with EBSA and Acknowledgement number: SEPT. 30, 2008

Plan Number 001

Section II
Not Required to file

Please check the box that applies to you, a form was not filed because:

[ ] Plan in question is a Savings Incentive Match Plan for Employees of Small Employers (SIMPLE) that involves SIMPLE IRAs.
[ ] Plan in question is a Simplified Employee Pension (SEP).
[ ] Plan was terminated or merged into a new plan. You must still file a "Final" return showing zero end-of-year assets, zero participants, and mark "the final return filed for the plan" box in part 1 of the form.
[ ] Other:_____

Section III
Reason for not filing on time

Explain why you did not file on time:

American Gift Corporation
Retirement Savings Plan

EIN: 59-0792347
PLAN NUMBER: 001

SCHEDULE OF ASSETS (HELD AT YEAR END)

(Unaudited)

For the year ended December 31, 2007

(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
	Manulife	Cash Accounts	n/a	$ 10,987
	Manulife	Guaranteed Accounts	n/a	95,046
	Manulife	Mutual Funds	n/a	3,586,936

(a) Column is blank as there are no parties-in-interest.

See accompanying notes and independent auditors' report.