

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ 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:	☐ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>NRG SYSTEMS, INC. PROFIT SHARING PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1992</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1992</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/1992</u>					
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>NRG SYSTEMS, INC.</u> <u>P.O. BOX 509</u> <u>HINESBURG, VT 05461</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>03-0296178</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>802-482-2255</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>339900</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>03-0296178</u>	2c Sponsor's telephone number <u>802-482-2255</u>	2d Business code (see instructions) <u>339900</u>	
2b Employer Identification Number (EIN) <u>03-0296178</u>					
2c Sponsor's telephone number <u>802-482-2255</u>					
2d Business code (see instructions) <u>339900</u>					
<u>110 RIGGS ROAD</u> <u>HINESBURG, VT 05461</u>					

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.	07/05/2011	MARIE NISTICO
	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") NRG SYSTEMS, INC. P.O. BOX 509 HINESBURG, VT 05461	3b Administrator's EIN 03-0296178 3c Administrator's telephone number 802-482-2255
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	112
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	112
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	2
d Subtotal. Add lines 6a , 6b , and 6c	6d	114
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	114
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	112
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	3

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 2E 2F 2G 2J 2K 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) ☒ 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) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)
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SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider 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
		2010
		This Form is Open to Public Inspection.
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan NRG SYSTEMS, INC. PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 NRG SYSTEMS, INC.	D Employer Identification Number (EIN) 03-0296178	

Part I	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
TOWER SQUARE SECURITIES	BRISTOL FINANCIAL SERVICES 36 MAIN STREET BRISTOL, VT 05443
03-0323130	

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

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

TD AMERITRADE TRUST COMPANY

20-0937408

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19	CUSTODIAN	3704	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
TD AMERITRADE TRUST COMPANY	19	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TD BANK, USA, NA 13-3732274	TDATC RECEIVES A FEE FROM TD BANK USA NA FOR MARKETING AND RELATED SERVICES IN CONNECTION WITH TD BANK USA INSTITUTIONAL MMDA. FORMULA: (PE-BF-SA-I0 -RS = TDATC MARKETING FEE	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE 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
		2010
		This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan NRG SYSTEMS, INC. PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 NRG SYSTEMS, INC.	D Employer Identification Number (EIN) 03-0296178	

Part I	Asset and Liability Statement
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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)	200000	237141
(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)	759377	1039837
(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)	5837205	7378619
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	6796582	8655597

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	252	1029
k Total liabilities (add all amounts in lines 1g through 1j)	1k	252	1029

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	6796330	8654568
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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)	593032	
(B) Participants	2a(1)(B)	718053	
(C) Others (including rollovers)	2a(1)(C)	11716	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1322801
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	543	
(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)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		543
(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)		599118
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1922462

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	64224	
(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)		64224
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		64224

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1858238
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: BILODEAU WELLS & CO, PC

(2) EIN: 03-0293317

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

- 4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		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?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)	5b(3) PN(s)

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 2010 This Form is Open to Public Inspection.
---	--	--

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan <u>NRG SYSTEMS, INC. PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>NRG SYSTEMS, INC.</u>	D Employer Identification Number (EIN) <u>03-0296178</u>

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.....	<u>1</u>	<u>0</u>
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): <u>84-1567636</u>		
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.....	<u>3</u>	

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(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	<u>6a</u>		
b Enter the amount contributed by the employer to the plan for this plan year	<u>6b</u>		
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).....	<u>6c</u>		
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

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Schedule R (Form 5500) 2010
v.092308.1

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):

- 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): _____



**Bilodeau Wells
& Company, P.C.**
Certified Public Accountants

Joseph H. Bilodeau, CPA, Principal
David G. Santerre, CPA, Principal
Alison S. Abry, CPA, CVA, Principal
Brett T. Walker, CPA, Principal

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN**

FINANCIAL STATEMENTS

DECEMBER 31, 2010 AND 2009

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN**

FINANCIAL STATEMENTS

DECEMBER 31, 2010 AND 2009

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**Bilodeau Wells
& Company, P.C.**
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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
NRG Systems, Inc. Profit Sharing Plan
Hinesburg, Vermont

We were engaged to audit the financial statements of NRG Systems, Inc. Profit Sharing Plan (the Plan) as of December 31, 2010, and for the year then ended, and the supplemental schedule as of and for the year ended December 31, 2010 as listed in the accompanying index. These financial statements and schedule are the responsibility of the Plan's management. The financial statements of NRG Systems, Inc. Profit Sharing Plan as of and for the year ended December 31, 2009, were audited by other auditors whose report dated October 14, 2010 expressed a qualified opinion on those statements. The auditors were unable to perform auditing procedures with respect to individual participant account balances accumulated from the inception of the Plan to satisfy themselves on participants' equity as stated at December 31, 2009 and prior or the propriety of the distributions to participants who terminated during those years.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note F, which was certified by TD Ameritrade Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the 2010 financial statements and supplemental schedule. 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 year ended December 31, 2010, 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 schedule taken as a whole. The form and content of the information included in the financial statements and schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Bilodeau, Wells and Company

Essex Junction, Vermont

June 24, 2011

92 0000105

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
ASSETS		
At fair value:		
Investments in registered investment companies (mutual funds)	\$ 7,378,619	\$ 5,837,205
Money market funds	<u>1,039,837</u>	<u>759,377</u>
	<u>8,418,456</u>	<u>6,596,582</u>
Employer contribution receivable	<u>237,141</u>	<u>200,000</u>
TOTAL ASSETS	<u>8,655,597</u>	<u>6,796,582</u>
LIABILITIES	<u>1,029</u>	<u>252</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 8,654,568</u></u>	<u><u>\$ 6,796,330</u></u>

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

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN**

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

	<u>2010</u>	<u>2009*</u>
ADDITIONS		
Additions to net assets attributed to:		
Investment income		
Net appreciation in fair value of investments	\$ 477,370	\$ 1,509,512
Interest income	543	0
Dividend income	121,748	0
	<u>599,661</u>	<u>1,509,512</u>
Cash contributions:		
Employer	593,032	565,072
Participants	718,053	732,683
Participants' rollovers	11,716	21,424
	<u>1,322,801</u>	<u>1,319,179</u>
TOTAL ADDITIONS	<u>1,922,462</u>	<u>2,828,691</u>
DEDUCTIONS		
Deductions from net assets attributed to:		
Benefits paid to participants	64,224	102,903
Transfer of assets to other plan	0	1,579,552
TOTAL DEDUCTIONS	<u>64,224</u>	<u>1,682,455</u>
NET INCREASE	1,858,238	1,146,236
NET ASSETS AVAILABLE FOR BENEFITS,		
Beginning of year	<u>6,796,330</u>	<u>5,650,094</u>
NET ASSETS AVAILABLE FOR BENEFITS,		
End of year	<u>\$ 8,654,568</u>	<u>\$ 6,796,330</u>

*Reclassified for comparative purposes.

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

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2010 AND 2009

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

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

2. Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Shares of registered investment companies are valued at quoted market prices based on their reported value on the national securities exchange, which represents the net asset value of shares held by the Plan at year end.

Purchases and sales of securities are recorded on a mutual trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

3. Use of 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.

4. Payment of Benefits

Benefits are recorded when paid.

5. Subsequent Events

The Company has evaluated subsequent events through June 24, 2011, which is the date that the financials were available to be issued.

B. DESCRIPTION OF PLAN

The following description of NRG Systems, Inc. Profit Sharing Plan provides only general information. Participants should refer to the Summary Plan Description for a more complete description of the Plan's provisions.

(continued)

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2010 AND 2009

B. DESCRIPTION OF PLAN (continued)

1. General

The Plan, adopted January 1, 1992, is a defined contribution plan covering substantially all employees of NRG Systems, Inc. (the Company), who have completed three consecutive months of service with a minimum of 250 hours worked and are age twenty-one or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The plan assets are invested with TD Ameritrade Trust Company.

On October 30, 2009, the Plan spun off the portion of NRG Systems, Inc. Profit Sharing Plan covering employees of AllEarth Renewables, Inc. (formerly Earth Turbines Inc.) into the AllEarth Renewables, Inc. 401(k) Plan (formerly Earth Turbines, Inc. 401(k) Plan).

2. 401(k) Contributions

Participants may contribute up to 100% of eligible compensation, limited to a maximum amount as periodically set by the Internal Revenue Service (IRS). Participants who have attained the age of 50 before the end of the plan year can contribute an additional amount set by the IRS. Employees can elect to make pre-tax 401(k) deferrals or after-tax Roth 401(k) deferrals. Participants may also contribute amounts representing rollovers from other qualified defined benefit or contribution plans.

Eligible compensation is defined as reportable earnings on W-2, including reimbursements or other expense allowances, fringe benefits, moving expenses, deferred compensation and welfare benefits and including salary reduction contributions the participant made to an employer sponsored cafeteria, qualified transportation fringe or 401(k) plan.

3. Employer Discretionary 401(k) Matching Contribution

The Company may contribute a discretionary match for each employee who enters into a salary reduction agreement. The matching contribution is determined on an annual basis by the Plan Sponsor, currently 50% of employee contributions, up to 15% of the employee's salary or wage, in 2010 and 2009. The discretionary matching contributions totaled \$359,032 and \$365,072 in 2010 and 2009, respectively. Discretionary matching contributions are invested as participants direct within the funds selected. At December 31, 2010 and 2009, the employer match receivable was \$3,141 and \$0, respectively.

(continued)

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2010 AND 2009

B. DESCRIPTION OF PLAN (continued)

4. Discretionary Profit-Sharing Contributions

Each year the Company may make a discretionary employer profit-sharing contribution, without regard to current or accumulated net profits of the Company. The Company deposits the profit-sharing contribution for each employee after the general eligibility requirements are met. The profit-sharing contribution is allocated to employees of the company based on compensation. In order to receive the profit - sharing contribution, each employee must have completed a year of service during the Plan Year, defined as 1,000 hours of service, and must be employed on the last day of the Plan Year. The discretionary profit-sharing contributions totaled \$234,000 and \$200,000 in 2010 and 2009, respectively. At December 31, 2010 and 2009 the amount of profit-sharing receivable was \$234,000 and \$200,000, respectively.

5. Participant Accounts

Participant account statements are available online through Future Planning Associates, Inc. website (the Plan's third party administrator). The assets in the plan are invested in available investment options and a separate account is established for each participant who receives and/or makes a contribution. Participants have the option to invest in thirteen mutual funds and two money market funds. The value of each participant's account is updated each business day to reflect any contributions, exchanges between investment options, investment earnings or losses for each investment option and withdrawals.

6. Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company's discretionary contribution portion of the participant's account plus actual earnings thereon is based on years of continuous service. A participant is 20% vested after two years of service, with an additional 20% per year thereafter until fully vested after six years. Upon normal retirement age, 65 years, death or disability, a participant becomes fully vested.

7. Payment of Benefits

On termination of service due to death, disability or retirement, a participant may elect to receive distributions equal to the value of the participant's vested interest in his or her account. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution or leave the funds in the Plan until retirement age or transfer to a trustee of another qualified plan or individual retirement account. If the terminating employee's non-forfeitable account balance is less than \$1,000 including rollovers, the Plan maintains the right to immediately distribute the entire account balance, less forfeitures, if any.

(continued)

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2010 AND 2009

B. DESCRIPTION OF PLAN (continued)

8. Forfeited Accounts

When termination of service occurs, any non-vested portion of a participant's account will be considered forfeited. The forfeited balance of a terminated employee is moved to the forfeitures account when the employee's account is distributed from the Plan. At December 31, 2010 and 2009, the forfeited non-vested employer matching account balance was \$11,061 and \$0, respectively. These forfeitures may first be used to pay administrative expenses at the discretion of the Company. The remaining balance will be added to the employer matching or profit-sharing contribution and allocated out to the remaining participants. The amount of forfeitures allocated out to the remaining participants was \$4,876 and \$5,033, in 2010 and 2009, respectively.

C. 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.

D. TAX STATUS

The Plan has adopted the Future Planning Associates, Inc. Prototype Non-standardized Profit Sharing Plan and is relying on the prototype sponsor's opinion letter from the Internal Revenue Service dated March 31, 2008. This letter states that the prototype and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the opinion letter, the Plan Administrator and prototype sponsor believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

In accordance with Internal Revenue Service requirements, the Plan was restated in January 2010 and adopted the Future Planning Associates, Inc. Prototype Non-standardized Profit Sharing Plan with an effective date of January 1, 2010.

The Plan adopted new guidance for accounting for uncertainty in income taxes. This update provides guidelines for financial statement recognition and measurement of tax positions taken or expected to be taken in tax returns. The adoption of this guidance had no material impact on the financial statements. Generally, the three tax years previously filed remain subject to examination by federal and state tax authorities.

E. BENEFIT OBLIGATION

As of December 31, 2010 and 2009, the Plan had benefit obligations of \$183,402 and \$181,879, respectively, for terminated participants with vested balances, who had not withdrawn their funds.

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2010 AND 2009

F. INFORMATION PREPARED AND CERTIFIED BY CUSTODIAN

As of December 31, 2010, the following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified as complete and accurate by the custodian.

Investments at fair value:	<u>2010</u>
Registered investment companies (mutual funds)	\$ 7,378,619
Money market funds	<u>1,039,837</u>
Total	<u>\$ 8,418,456</u>
Interest income	<u>\$ 543</u>
Dividend income	<u>\$ 121,748</u>
Net appreciation in fair value	<u>\$ 477,370</u>

The above fund information and Schedule I - Schedule of Assets Held for Investment Purposes at End of Year were certified by TD Ameritrade Trust Company.

The investments were not certified by the custodian as of December 31, 2009.

G. FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying Statement of Net Assets Available for Benefits as of December 31:

<u>2010</u>	<u>Total Fair Value</u>	<u>Quoted Prices</u>	<u>Significant Other Observable Inputs</u>	<u>Significant Unobservable Inputs</u>
Mutual funds				
Bond funds	\$ 617,327	\$ 617,327	\$ 0	\$ 0
Equity funds	885,261	885,261	0	0
Growth funds	3,554,236	3,554,236	0	0
Growth and income funds	<u>2,321,795</u>	<u>2,321,795</u>	<u>0</u>	<u>0</u>
Total mutual funds	7,378,619	7,378,619	0	0
Money market funds	<u>1,039,837</u>	<u>1,039,837</u>	<u>0</u>	<u>0</u>
Total assets at fair value	<u>\$ 8,418,456</u>	<u>\$ 8,418,456</u>	<u>\$ 0</u>	<u>\$ 0</u>

(continued)

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2010 AND 2009

G. FAIR VALUE MEASUREMENTS (continued)

<u>2009</u>	<u>Total Fair Value</u>	<u>Quoted Prices</u>	<u>Significant Other Observable Inputs</u>	<u>Significant Unobservable Inputs</u>
Mutual funds				
Bond funds	\$ 473,388	\$ 473,388	\$ 0	\$ 0
Equity funds	678,932	678,932	0	0
Growth funds	2,806,110	2,806,110	0	0
Growth and income funds	<u>1,878,775</u>	<u>1,878,775</u>	<u>0</u>	<u>0</u>
Total mutual funds	5,837,205	5,837,205	0	0
 Money market funds	 <u>759,377</u>	 <u>759,377</u>	 <u>0</u>	 <u>0</u>
Total assets at fair value	<u>\$ 6,596,582</u>	<u>\$ 6,596,582</u>	<u>\$ 0</u>	<u>\$ 0</u>

The fair values of the registered investment companies (mutual funds) and money market fund are based on quoted prices in active markets.

H. PLAN EXPENSES/PARTY-IN INTEREST TRANSACTIONS

Plan audit expenses and the annual filing fee, preparation of Form 5500 and plan testing are paid by the Company.

Certain plan investments are made in money market funds offered by TD Ameritrade Trust Company, the custodian of the Plan, and therefore, these transactions qualify as party-in interest. Custodian fees are paid by a revenue sharing arrangement with the mutual fund investments.

I. INVESTMENTS

The following investments represent 5% or more of the Plan's net assets at December 31:

	<u>2010</u>	<u>2009</u>
TD Bank Institutional Money Market Fund	\$ 1,036,472	\$ 729,741
Capital World Growth and Income Funds	942,581	823,163
American Growth Fund of America Class A	910,983	762,806
American New Perspective Fund	832,875	628,964
American Funds Washington Mutual Investor Fund Inc.	817,890	618,651
American New World Fund	761,075	535,208
Calvert Aggressive Allocation Fund Class A	732,689	594,688
American Funds Income Fund of America	560,885	402,919
American Funds Bond Fund of America	450,176	345,831

(continued)

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2010 AND 2009

I. INVESTMENTS (continued)

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

	<u>2010</u>	<u>2009</u>
Registered investment companies (mutual funds)	<u>\$ 477,370</u>	<u>\$ 1,509,512</u>

J. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk 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.

SCHEDULE I

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN**

**FORM 5500, SCHEDULE H, LINE 4 (i) - SCHEDULE OF ASSETS HELD FOR
INVESTMENT PURPOSES AT END OF YEAR**

DECEMBER 31, 2010

**EIN #03-0296178
PLAN #001**

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, <u>lessor, or similar party</u>	Description of Investment including maturity date, rate of interest, collateral, <u>par, or maturity value</u>	<u>Cost</u>	<u>Current Value</u>
•	TD Bank Institutional Money Market Fund	Money Market	Participant directed	\$ 1,036,472
	Capital World Growth and Income Funds	Mutual Fund	Participant directed	942,581
	American Growth Fund of America Class A	Mutual Fund	Participant directed	910,983
	American New Perspective Fund	Mutual Fund	Participant directed	832,875
	American Funds Washington Mutual Investor Fund Inc.	Mutual Fund	Participant directed	817,890
	American New World Fund	Mutual Fund	Participant directed	761,075
	Calvert Aggressive Allocation Fund Class A	Mutual Fund	Participant directed	732,689
	American Funds Income Fund of America	Mutual Fund	Participant directed	560,885
	American Funds Bond Fund of America	Mutual Fund	Participant directed	450,176
	Calvert Moderate Allocation Fund Class A	Mutual Fund	Participant directed	431,545
	New Alternatives Fund	Mutual Fund	Participant directed	324,376
	Calvert Global Alternative Energy Fund Class A	Mutual Fund	Participant directed	316,614
	American Funds Intermediate Bond Fund of America	Mutual Fund	Participant directed	167,151
	Calvert Conservative Allocation Fund Class A	Mutual Fund	Participant directed	129,779
•	TD Bank USA Money Market Fund	Money Market	Participant directed	3,365
				<u>\$ 8,418,456</u>

NRG SYSTEMS, INC. PROFIT SHARING PLAN

SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2010

EIN # 03-0296178

PLAN # 001

<u>(a)</u>	<u>Number of Shares</u>	<u>Description of Investment</u>	<u>Current Value</u>
	30,058	AF Washington Mutual Inv. Fund Inc	\$ 817,890
	29,927	American Growth Fund of America	910,983
	29,101	American New Perspective Fund	832,874
	13,942	American New World Fund	761,075
	36,930	AF Bond Fund of America	450,176
	48,846	Calvert Aggressive Allocation Fund CI A	732,689
	8,516	Calvert Conservitave Allocation Fund CI A	129,779
	39,478	Calvert Global Alternative Energy Fund CI A	316,614
	27,788	Calvert Moderate Allocation Fund CI A	431,545
	26,388	AF Capital World Growth & Income Fund	942,580
	33,890	AF Income Fund of America	560,884
	12,446	AF Intermediate Bond Fund of America	167,151
	8,298	New Alternatives Fund	324,376
		Total Investments	<u>7,378,619</u>

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2010</div> This Form is Open to Public Inspection
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Part I Annual Report Identification Information			
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>			
A This return/report is for:	☐ a multiemployer plan; ☒ a single-employer plan;	☐ a multiple-employer plan; or ☐ a DFE (specify) _____	
B This return/report is:	☐ the first return/report; ☐ an amended return/report;	☐ the final 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:	☐ Form 5558; ☐ special extension (enter description) _____	☐ automatic extension;	☐ the DFVC program;

Part II Basic Plan Information—enter all requested information			
1a Name of plan <u>NRG Systems, Inc.</u> <u>Profit Sharing Plan</u>		1b Three-digit plan number (PN) ▶ <u>001</u>	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>NRG Systems, Inc.</u> <u>P.O. Box 509</u> <u>Hinesburg</u> <u>VT</u> <u>05461</u> <u>110 Riggs Road</u> <u>Hinesburg</u> <u>VT</u> <u>05461</u>		1c Effective date of plan <u>01/01/1992</u>	
		2b Employer Identification Number (EIN) <u>03-0296178</u>	
		2c Sponsor's telephone number <u>(802) 482-2255</u>	
		2d Business code (see instructions) <u>339900</u>	

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		7/1/11	
	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

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") SAME		3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 30px; width: 100%;"></div>
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	112
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	112
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	2
d Subtotal. Add lines 6a, 6b, and 6c.....	6d	114
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e.....	6f	114
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	112
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	3
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: <div style="display: flex; justify-content: space-around; margin-top: 10px;"> 2E 2F 2G 2J 2K 2T 3D 3H </div>		
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) ☒ 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) ☒ 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) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information - Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)