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

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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
STAY GREEN, INC. 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1999

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

26415 SUMMIT CIRCLE
SANTA CLARITA, CA 91350

2b Employer Identification Number (EIN) 93-0663081

2c Sponsor's telephone number 661-294-8124

2d Business code (see instructions) 811410

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.	08/01/2011	RICHARD ANGELO
	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")
STAY GREEN, INC.

26415 SUMMIT CIRCLE
SANTA CLARITA, CA 91350

3b Administrator's EIN
93-0663081

3c Administrator's telephone number
661-294-8124

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**	210
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**	177
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	22
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	199
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	199
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	94
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2G 2J 2K

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

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)	X		**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

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
STAY GREEN, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500.
STAY GREEN, INC.

D Employer Identification Number (EIN)
93-0663081

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
ING LIFE INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	PHH093	120	01/01/2010	12/31/2010

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
6187	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
PHIL SCHRAMM
27951 SMYTH DR, SUITE 100
VALENCIA, CA 91355

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
166			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
REID SIMA
4010 WATSON PLAZA DR, SUITE 170
LAKEWOOD, CA 90712

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
6021			3

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

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

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

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

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

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

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

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

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

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

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	540645
5	Current value of plan's interest under this contract in separate accounts at year end	5	1019217

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 ▶

b	Balance at the end of the previous year			7b	421527
c	Additions: (1) Contributions deposited during the year	7c(1)	313474		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	14180		
	(4) Transferred from separate account	7c(4)	163507		
	(5) Other (specify below)	7c(5)	21598		
	▶ LOAN REPAYMENTS				
	(6) Total additions			7c(6)	512759
d	Total of balance and additions (add **b** and **c(6)**)			7d	934286
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	61980		
	(2) Administration charge made by carrier	7e(2)	0		
	(3) Transferred to separate account	7e(3)	267176		
	(4) Other (specify below)	7e(4)	64485		
	▶ LOAN DISBURSEMENTS				
	(5) Total deductions			7e(5)	393641
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	540645

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ 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 C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
STAY GREEN, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
STAY GREEN, INC.

D Employer Identification Number (EIN)
93-0663081

Part I Service Provider Information (see instructions)

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

QBI, LLC
21021 VENTURA BLVD, SUITE-100
WOODLAND HILLS, CA 91364-0000

26-2768666

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation

ING LIFE INSURANCE & ANNUITY CO.
PO BOX 990067
HARTFORD, CT 06199-0067

71-0294708

(b) Enter name and EIN or address of person who provided you disclosures 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)

QBI, LLC

21021 VENTURA BLVD, SUITE-100
WOODLAND HILLS, CA 91364

26-2768666

(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?
12	TPA	1485	Yes [ ] No [X]	Yes [ ] No [X]	0	Yes [ ] No [X]

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

ING LIFE INSURANCE AND ANNUITY CO

PO BOX 990067
HARTFORD, CT 06199-0067

71-0294708

(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?
28	INVESTMENT MANAGER	15373	Yes [ ] No [X]	Yes [ ] No [X]	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 ☐

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
(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.	

(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

(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

(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

(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

(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

(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: HEDMAN PARTNERS	**b** EIN:	95-4485080
c	Position: EXTERNAL AUDITORS		
d	Address: 27441 TOURNEY RD, SUITE 200 VALENCIA, CA 91355-5396	**e** Telephone:	661-287-6333

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 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

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
STAY GREEN, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
STAY GREEN, INC.

D Employer Identification Number (EIN)
93-0663081

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: ING MONEY MARKET PORTFOLIO

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

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)
71-0294708-000	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: ING FIXED ACCOUNT

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

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)
71-0294708-000	P	540645

a Name of MTIA, CCT, PSA, or 103-12 IE: ING INDEX PLUS LARGECAP PORTFOLIO

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

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)
71-0294708-000	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: ING BLACKROCK SCI & TECH OPP

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

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)
71-0294708-000	P	18442

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

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

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)
71-0294708-000	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN SMALL CAP VAL SEC FUND

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

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)
71-0294708-000	P	26959

a Name of MTIA, CCT, PSA, or 103-12 IE: ING T.ROWE PRICE GROWTH EQUITY PORT

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

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)
71-0294708-000	P	1885

a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY VIP CONTRAFUND PORTFOLIO			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	13809
a Name of MTIA, CCT, PSA, or 103-12 IE: PIONEER EQUITY INCOME VCT PORT			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	14403
a Name of MTIA, CCT, PSA, or 103-12 IE: ING OPPENHEIMER STRAT INC			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	28106
a Name of MTIA, CCT, PSA, or 103-12 IE: ING VAN KAMPEN COMSTOCK PORTFOLIO			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	2290
a Name of MTIA, CCT, PSA, or 103-12 IE: ING OPPENHEIMER GLOBAL PORTFOLIO			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	29806
a Name of MTIA, CCT, PSA, or 103-12 IE: ING PIMCO TOTAL RETURN PORTFOLIO			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	60197
a Name of MTIA, CCT, PSA, or 103-12 IE: ING VAN KAMPEN EQUITY & INC PORT			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	68287
a Name of MTIA, CCT, PSA, or 103-12 IE: CRM MID CAP VALUE FUND			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	32781
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS GROWTH FUND			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	61367
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS EUROPACIFIC			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	48519

a Name of MTIA, CCT, PSA, or 103-12 IE: ING SOLUTION 2015 PORTFOLIO			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	64470
a Name of MTIA, CCT, PSA, or 103-12 IE: ING SOLUTION 2025 PORTFOLIO			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	18199
a Name of MTIA, CCT, PSA, or 103-12 IE: ING SOLUTION 2035 PORTFOLIO			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	104956
a Name of MTIA, CCT, PSA, or 103-12 IE: ING SOLUTION 2045 PORTFOLIO			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	118940
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS NW PRESPECTIVE FUND			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	12169
a Name of MTIA, CCT, PSA, or 103-12 IE: WANGER SELECT 820			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	32187
a Name of MTIA, CCT, PSA, or 103-12 IE: WANGER USA 821			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	32258
a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY VIP MID CAP PORTFOLIO			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	30515
a Name of MTIA, CCT, PSA, or 103-12 IE: ING US STOCK INDEX PORTFOLIO			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	17738
a Name of MTIA, CCT, PSA, or 103-12 IE: LAZARD EMERGING MKTS EQTY PORTFOLIO			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	22084

a Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN BALANCE SHEET

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 23928

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS CAP WLD G&I

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1175

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS INCOME

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 105311

a Name of MTIA, CCT, PSA, or 103-12 IE: ING SOLUTION 2055 PORTFOLIO

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 21777

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

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 673

a Name of MTIA, CCT, PSA, or 103-12 IE: ING CLARION GLOBAL RI EST PORTFOLIO

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5338

a Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIA MD CAP VAL OPPRT FUND

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 646

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

b Name of sponsor of entity listed in (a):

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

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

b Name of sponsor of entity listed in (a):

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

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

b Name of sponsor of entity listed in (a):

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

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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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

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

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
STAY GREEN, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
STAY GREEN, INC.

D Employer Identification Number (EIN)
93-0663081

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	12683	0
(2) Participant contributions	1b(2)	4686	0
(3) Other	1b(3)	0	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	0	59420
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	796307	1019217
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	0	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	421527	540645
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	1235203	1619282
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
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	1235203	1619282

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)	106821	
(B) Participants	2a(1)(B)	189284	
(C) Others (including rollovers)	2a(1)(C)	17254	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		313359
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	14180	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	765	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		14945
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	0	
(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)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
(B) Other	2b(5)(B)	0	
(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		119240
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		0
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		447544
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	61980	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		61980
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	1485	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		1485
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		63465
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		384079
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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: FARBER HASS HURLEY, LLP (2) EIN: 20-4207759

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		150000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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
STAY GREEN, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
STAY GREEN, INC.

D Employer Identification Number (EIN)
93-0663081

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 71-0294708

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

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

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

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

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

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

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

6 **a** Enter the minimum required contribution for this plan year **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

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

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete items (a) through (c)

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

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

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

FINANCIAL STATEMENTS

STAY GREEN, INC. 401(k) PROFIT SHARING PLAN

DECEMBER 31, 2010 AND 2009

INDEX

INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits - December 31, 2010 and 2009	2
Statement of Changes in Net Assets Available for Benefits - Year Ended December 31, 2010	3
NOTES TO FINANCIAL STATEMENTS	4 - 13
SUPPLEMENTAL SCHEDULE FURNISHED PURSUANT TO DOL REGULATIONS UNDER ERISA - YEAR ENDED DECEMBER 31, 2010	
Schedule H, line 4i - Schedule of Assets (Held at End of Year)	15

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INDEPENDENT AUDITORS' REPORT

To the Trustees of
Stay Green, Inc. 401(k) Profit Sharing Plan

We were engaged to audit the accompanying statements of net assets available for benefits of the Stay Green, Inc. 401(k) Profit Sharing Plan (the "Plan") as of December 31, 2010 and 2009, and the related statement of changes in net assets available for benefits for the year ended December 31, 2010 and the supplemental Schedule H, line 4i-Schedule of Assets (Held At End of Year) as of December 31, 2010. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by ING Life Insurance and Annuity Company, the custodian of the Plan, except for comparing such information with the related information included in the 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 December 31, 2010 and 2009 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 supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the 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.

Farber Hass Hurley LLP

Valencia, California
July 26, 2011

STAY GREEN, INC. 401(K) PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2010 AND 2009

	2010	2009
ASSETS:		
Investments - at fair value	$ 1,565,686	$ 1,212,715
Receivables:		
Notes receivable from participants	59,420	-
Participant deferrals	-	4,686
Employer match	-	12,683
	59,420	17,369
Net assets available for benefits	$ 1,625,106	$ 1,230,084

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

STAY GREEN, INC. 401(K) PROFIT SHARING PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2010

Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	$	130,183
Interest income		14,180
		144,363
Interest income on notes receivable from participants		765
Contributions:		
Participant deferrals		189,284
Participant rollovers		17,254
Employer match		106,821
		313,359
Total additions		458,487
Deductions from net assets attributed to:		
Benefit payments		61,980
Contract charges		1,485
Total deductions		63,465
Net increase		395,022
Net assets available for benefits:		
Beginning of year		1,230,084
End of year	$	1,625,106

The accompanying notes are an integral part of this financial statement.

NOTE A - DESCRIPTION OF THE PLAN

The following description of the Stay Green, Inc. 401(k) Profit Sharing Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

1. General

Effective January 1, 1999, the Board of Directors of Stay Green, Inc. (the "Employer") adopted the Stay Green, Inc. 401(k) Profit Sharing Plan. The Plan is a contributory 401(k) and profit sharing plan which was established for the benefit of substantially all full-time employees of the Employer and meets all requirements for profit sharing plan qualification under Section 401(a) and 401(k) of the Internal Revenue Code.

Effective January 1, 2010, the Plan was amended to remove the year-end true-up allocation from the safe harbor matching contribution.

2. Eligibility

An employee is eligible to make contributions to the Plan on January 1, April 1, July 1, and October 1 following the completion of three consecutive months of service and attainment of age 21. Employees are eligible for Employer matching contributions and non-elective contributions upon completing one year of service and attainment of age 21. Employees not eligible to participate in the Plan are: 1) union employees; 2) non-resident aliens who have received no earned income from sources within the United States; 3) leased employees; and 4) self-employed individuals.

3. Contributions

Participants may elect to contribute, on a tax-deferred basis, up to 100% of their eligible compensation for the year, up to the maximum deferral limit per Section 402(g)(1) of the Internal Revenue Code of $16,500 for the year ended December 31, 2010. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions, up to a maximum of $5,500 for the year ended December 31, 2010.

The Employer made safe harbor matching contributions equal to 100% of the first 3% and 50% of the next 2% of the participant's deferred compensation totaling $106,821 for the year ended December 31, 2010. In addition, the Employer, at its discretion, may also contribute an additional match and/or non-elective contribution, which are determined annually by the Board of Directors of the Employer. No discretionary contributions were made to the Plan during the year ended December 31, 2010.

4. Investment Options

Upon enrollment in the Plan a participant may direct employee and Employer contributions as desired, in any of a variety of investment options held by ING Life Insurance and Annuity Company, as chosen by the Employer. Participants may change their investment options daily.

NOTE A - DESCRIPTION OF THE PLAN (Continued)

5. Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of the Employer safe harbor match, Employer non-elective contributions, Employer matching contributions and Plan earnings. Employer non-elective contributions are allocated based on the same ratio each participant's compensation bears to the compensation for all participants for that plan year. Plan earnings on investments are allocated based on participant account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

6. Notes Receivable From Participants

Participants may borrow from their vested account balance in amounts ranging from $1,000 up to $50,000 (not to exceed 50% of the vested account balance). The $50,000 maximum amount will be reduced by the participant's highest outstanding loan balance in the previous twelve months, even if the amounts have been repaid. The loan is charged the prime rate of interest plus 2% and only one loan may be outstanding at any time. Loans are repayable through payroll deductions within five years of the date of the loan or twenty years if the loan is for the purchase of a principal residence.

7. Vesting

Participant contributions, rollovers, and Employer safe harbor matching contributions, and actual earnings on all such contributions are fully vested at all times. However, vesting of the Employer non-elective contributions and Employer matching contributions, plus actual earnings on such contributions is based upon the participant's years of service with the Employer as follows:

Years of Service	Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

8. Forfeitures

Forfeitures of terminated participants' non-vested accounts may be used to pay administrative expenses of the Plan. Any remaining forfeitures may be used to reduce future Employer contributions. Outstanding forfeitures were not material as of December 31, 2010 and 2009.

NOTE A - DESCRIPTION OF THE PLAN (Continued)

9. Benefit Payments

Upon termination of employment with the Employer, a participant will receive a lump sum disbursement if his or her vested account balance is less than $5,000. For balances greater than $5,000, the participant is entitled to a lump sum amount or installment payments. In the event of retirement while still employed, death, or total and permanent disability, the participant or a participant's beneficiary, in the case of death, is entitled to the total value of the participant's account.

10. Plan Termination

Although it has not expressed such intent, the Employer reserves the right, at any time, to amend or terminate the Plan by action of its Board of Directors. Upon termination of the Plan, further contributions to the Plan shall cease and all participants who are affected by such termination shall become 100% vested. The assets of the Plan would be distributed to the participants based on each individual participant's interest in the Plan.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting.

In September 2010, the Financial Accounting Standards Board issued Accounting Standards Update 2010-25 (ASU 2010-25), *Reporting Loans to Participants by Defined Contribution Pension Plans*. ASU 2010-25 requires defined contribution plans to report loans to participants as notes receivable rather than plan investments subject to fair value reporting. ASU 2010-25 is effective for plan years ending after December 15, 2010.

2. Plan Administration

The Employer is the plan sponsor and the plan administrator. The administrator of the Plan is responsible for carrying out the duties imposed under the Employee Retirement Income Security Act of 1974 ("ERISA").

3. Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note D for discussion of fair value measurements.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Investment Valuation and Income Recognition (Continued)

The fixed account investment fund is not fully benefit responsive and is reported at fair value. The contract value of the fixed account investment fund is estimated to be $540,645 as of December 31, 2010.

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

4. Administrative Expenses

Administrative expenses incurred by the custodian in performance of its duties are paid from the assets of the Plan. Substantially all other out-of-pocket administrative expenses of the Plan are paid by the Employer.

5. Payment of Benefits

Benefits are recorded when paid.

6. Estimates

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

7. Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

8. Subsequent Events

Plan management has evaluated subsequent events through July 26, 2011, the date the financial statements were available to be issued.

NOTE C - INVESTMENTS AND CERTIFICATION BY CUSTODIAN

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information certified by ING Life Insurance and Annuity Company, the custodian of the Plan, as complete and accurate, except for comparing such information certified by the custodian to information included in the Plan's financial statements and supplemental schedule.

Total investments held and certified by the custodian in the accompanying statements of net assets available for benefits were $1,565,686 and $1,212,715 as of December 31, 2010 and 2009, respectively. Net investment income certified by the custodian in the accompanying statement of changes in net assets available for benefits was $144,363 for the year ended December 31, 2010.

Investments that represent 5% or more of net assets as of December 31, 2010 and 2009 are as follows:

	2010	2009
ING Solution 2035 Portfolio	$ 104,956	$ 84,951
ING Solution 2045 Portfolio	$ 118,940	$ 63,489
ING Fixed Account	$ 546,469	$ 416,408
Income Fund of America	$ 105,311	$ 91,525

During the year ended December 31, 2010, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $130,183. These investments consist of pooled separate accounts offered by the custodian.

NOTE D - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, establishes a consistent framework for measuring fair value and expands disclosure requirements about fair value measurements. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

NOTE D - FAIR VALUE MEASUREMENTS (Continued)

Level 2 Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2010 and 2009.

Pooled Separate Accounts: Valued at the accumulation unit value (AUV) multiplied by the accumulation units held. The AUV is based on the net asset value of the underlying mutual fund, the fund's dividends, and the contract's separate account charges. The AUV is not a publicly quoted price in an active market.

Fixed Account: Valued at net participant contributions plus credited interest, which is established annually by ING. The minimum guaranteed crediting interest rate and the actual crediting interest rate was 3% for the year ended December 31, 2010.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

NOTE D - FAIR VALUE MEASUREMENTS (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010 and 2009:

Assets at Fair Value as of December 31, 2010

	Level 1	*Level 2*	*Level 3*	*Total*
Pooled separate accounts:				
Bonds	$ -	$ 60,197	$ -	$ 60,197
Lifecycle	-	328,342	-	328,342
Balanced	-	173,598	-	173,598
Large-cap value	-	34,431	-	34,431
Large-cap growth	-	77,061	-	77,061
Mid-cap	-	120,057	-	120,057
Small-cap	-	59,890	-	59,890
Real estate	-	5,338	-	5,338
Technology	-	18,442	-	18,442
Diversified emerging markets	-	22,084	-	22,084
Foreign large blend	-	48,519	-	48,519
World stock	-	71,258	-	71,258
Total pooled separate accounts	-	1,019,217	-	1,019,217
ING Fixed account	-	-	546,469	546,469
Total assets at fair value	$ -	$1,019,217	$ 546,469	$ 1,565,686

NOTE D - FAIR VALUE MEASUREMENTS (Continued)

Assets at Fair Value as of December 31, 2009

	Level 1	*Level 2*	*Level 3*	*Total*
Pooled separate accounts:				
Stability of principal	$ -	$ 36,814	$ -	$ 36,814
Bonds	-	28,473	-	28,473
Lifecycle	-	190,392	-	190,392
Balanced	-	141,530	-	141,530
Large-cap value	-	34,870	-	34,870
Large-cap growth	-	81,904	-	81,904
Mid-cap	-	93,330	-	93,330
Small-cap	-	43,262	-	43,262
Real estate	-	580	-	580
Technology	-	13,007	-	13,007
Diversified emerging markets	-	16,885	-	16,885
Foreign large blend	-	43,611	-	43,611
World stock	-	71,649	-	71,649
Total pooled separate accounts	-	796,307	-	796,307
ING Fixed account	-	-	416,408	416,408
Total assets at fair value	$ -	$ 796,307	$ 416,408	$ 1,212,715

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended December 31, 2010:

Level 3 Assets for Year Ended December 31, 2010

	ING Fixed Account
Balance, beginning of year	$ 416,408
Interest income	14,180
Purchases, sales, issuances and settlements (net)	115,881
Balance, end of year	$ 546,469

NOTE E - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of Form 5500 at December 31, 2010 and 2009:

	2010	2009
Net assets available for benefits per the financial statements	$ 1,625,106	$ 1,230,084
Adjustment of fixed income fund from fair value to contract value	(5,824)	5,119
Net assets available for benefits per the Form 5500	$ 1,619,282	$ 1,235,203

The following is a reconciliation of changes in net assets available for benefits per the financial statements to Schedule H of Form 5500 for the year ended December 31, 2010:

Net increase to net assets available for benefits per the financial statements	$ 395,022
2009 adjustment of fixed income fund from fair value to contract value	(5,119)
2010 adjustment of fixed income fund from fair value to contract value	(5,824)
Net increase to net assets available for benefits per the Form 5500	$ 384,079

NOTE F - PARTY-IN-INTEREST TRANSACTIONS

The custodian is a party-in-interest with respect to the Plan. All investments are held with the custodian. Notes receivable from Plan participants and the related interest income are also considered party-in-interest transactions.

NOTE G - TAX STATUS

The Employer adopted the Datair plan, which was approved under the volume submitter program and received a favorable opinion letter from the Internal Revenue Service (IRS) dated March 31, 2008, which stated that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code. The Plan has been amended and restated since receiving the opinion letter. However, the plan administrator and the Plan's tax counsel believe that the Plan is currently designed and operated in compliance with the applicable requirements of the Internal Revenue Code. Administration errors, if any, which are insignificant or operational in nature, are handled by the administrator in accordance with applicable IRS correction policies. Therefore, the plan administrator believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to December 31, 2007.

NOTE H- 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 statements of net assets available for benefits.

SUPPLEMENTAL SCHEDULE FURNISHED PURSUANT
TO DOL REGULATIONS UNDER ERISA
YEAR ENDED DECEMBER 31, 2010

STAY GREEN, INC. 401(K) PROFIT SHARING PLAN

EIN 93-0663081 PLAN #001

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

As of December 31, 2010

(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
*	ING Life Insurance and Annuity Company	ING Fixed Account ***	**	$ 540,645
*	ING Life Insurance and Annuity Company	ING BlackRock Science & Technology	**	18,442
*	ING Life Insurance and Annuity Company	Franklin SmCap Value Securities Fund	**	26,959
*	ING Life Insurance and Annuity Company	Capital World Growth and Income Fund	**	1,175
*	ING Life Insurance and Annuity Company	American Funds Income Fund of America	**	105,311
*	ING Life Insurance and Annuity Company	ING T. Rowe Price Growth Equity Portfolio	**	1,885
*	ING Life Insurance and Annuity Company	Fidelity VIP Contrafund Portfolio	**	13,809
*	ING Life Insurance and Annuity Company	ING Russell Small Cap Index Portfolio	**	673
*	ING Life Insurance and Annuity Company	ING Clarion Global Real Estate Portfolio	**	5,338
*	ING Life Insurance and Annuity Company	Columbia Mid Cap Value Opportunity Fund	**	646
*	ING Life Insurance and Annuity Company	Pioneer Equity Inc VCT Portfolio	**	14,403
*	ING Life Insurance and Annuity Company	ING Global Bond Portfolio	**	28,107
*	ING Life Insurance and Annuity Company	ING Invesco Van Kampen Comstock Portfolio	**	2,290
*	ING Life Insurance and Annuity Company	ING Oppenheimer Global Portfolio	**	29,806
*	ING Life Insurance and Annuity Company	ING PIMCO Total Return Portfolio	**	60,197
*	ING Life Insurance and Annuity Company	ING Invesco Van Kampen Equity & Income Portfolio	**	68,287
*	ING Life Insurance and Annuity Company	CRM Mid Cap Value Fund	**	32,781
*	ING Life Insurance and Annuity Company	American Funds Growth Fund of America	**	61,367
*	ING Life Insurance and Annuity Company	American Funds EuroPacific Growth Fund	**	48,519
*	ING Life Insurance and Annuity Company	ING Solution 2015 Portfolio	**	64,470
*	ING Life Insurance and Annuity Company	ING Solution 2025 Portfolio	**	18,199
*	ING Life Insurance and Annuity Company	ING Solution 2035 Portfolio	**	104,956
*	ING Life Insurance and Annuity Company	ING Solution 2045 Portfolio	**	118,940
*	ING Life Insurance and Annuity Company	ING Solution 2055 Portfolio	**	21,777
*	ING Life Insurance and Annuity Company	American Funds New Perspective Fund	**	12,170
*	ING Life Insurance and Annuity Company	Wanger Select	**	32,187
*	ING Life Insurance and Annuity Company	Wanger USA	**	32,258
*	ING Life Insurance and Annuity Company	Fidelity VIP Mid Cap Portfolio	**	30,515
*	ING Life Insurance and Annuity Company	ING U.S. Stock Index Portfolio	**	17,738
*	ING Life Insurance and Annuity Company	Lazard Emerging Markets Equity Portfolio	**	22,084
*	ING Life Insurance and Annuity Company	Franklin Balance Sheet Investment Fund	**	23,928
		Total Investments		1,559,862
*	Participant Loans	5.25%		59,420
		Total		$ 1,619,282

* A party-in-interest as defined by ERISA.

** Cost omitted for participant directed investments.

*** Reported at contract value for purposes of this schedule.

Schedule H, line 4i
Schedule of Assets (Held At End of Year)

For the plan year beginning **01/01/2010** and ending **12/31/2010**

Name of plan
Stay Green, Inc. 401(k) Profit Sharing Plan

Employer Identification Number
93-0663081

Three-digit plan number ► **001**

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	ING Life Insurance and Annuity	ING Fixed Account		540,645
	ING Life Insurance and Annuity	ING BlkRck Sci & Tech Oppt		18,442
	ING Life Insurance and Annuity	Franklin Small Cap Val Sec		26,959
	ING Life Insurance and Annuity	ING TRowePrice Grwth Eqty		1,885
	ING Life Insurance and Annuity	Fidelity VIP Contrafund		13,809
	ING Life Insurance and Annuity	Pioneer Equity Income		14,403
	ING Life Insurance and Annuity	ING Oppenheimer Global Strat		28,106
	ING Life Insurance and Annuity	ING Van Kampen Comstock		2,290
	ING Life Insurance and Annuity	ING Oppenheimer Global		29,806
	ING Life Insurance and Annuity	ING PIMCO Total Return		60,197
	ING Life Insurance and Annuity	ING Van Kampen Eqty & Inc		68,287
	ING Life Insurance and Annuity	CRM Mid Cap Value Fund		32,781
	ING Life Insurance and Annuity	American Funds Growth		61,366
	ING Life Insurance and Annuity	American Funds EuroPacific		48,519
	ING Life Insurance and Annuity	ING Solution 2015 Portfolio		64,470
	ING Life Insurance and Annuity	ING Solution 2025 Portfolio		18,199
	ING Life Insurance and Annuity	ING Solution 2035 Portfolio		104,956
	ING Life Insurance and Annuity	ING Solution 2045 Portfolio		118,940
	ING Life Insurance and Annuity	American Funds Nw Prspctv		12,169
	ING Life Insurance and Annuity	Wanger Select 820		32,187
	ING Life Insurance and Annuity	Wanger Select 821		32,258
	ING Life Insurance and Annuity	Fidelity VIP Mid Cap Portfolio		30,515
	ING Life Insurance and Annuity	ING US Stock Index Portfolio		17,738
	ING Life Insurance and Annuity	Lazard Emerging Mkts Eqty		22,084
	ING Life Insurance and Annuity	Franklin Balance Sheet Invt		23,928
	ING Life Insurance and Annuity	American Funds CapWld G&I		1,175
	ING Life Insurance and Annuity	American Funds Income Fund		105,311
	ING Life Insurance and Annuity	ING Solution 2055 Portfolio		21,777
	ING Life Insurance and Annuity	ING Russell Small Cap Index		673
	ING Life Insurance and Annuity	ING Clarion Global Rl Est		5,337
	ING Life Insurance and Annuity	Columbia Mid Cap Val Opprt		646