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;
- [X] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
EMKAY INC VOLUNTARY SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 03/01/1984

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

805 W THORNDALE AVE
ITASCA, IL 60143

2b Employer Identification Number (EIN)
36-2089149

2c Sponsor's telephone number
630-250-7400

2d Business code (see instructions)
532100

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.	09/08/2011	MICHELLE MURPHY
	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")
EMKAY INC

805 W THORNDALE AVE
ITASCA, IL 60143

3b Administrator's EIN
36-2089149

3c Administrator's telephone number
630-250-7400

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**	109
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**	109
b	Retired or separated participants receiving benefits	**6b**	
c	Other retired or separated participants entitled to future benefits	**6c**	13
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	122
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	
f	Total. Add lines **6d** and **6e**	**6f**	122
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	95
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	2
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:
3D 2T 2S 2K 2J 2G 2F 2E

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

9a Plan funding arrangement (check all that apply)

(1)	X	Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)	X	Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1)	X	**R** (Retirement Plan Information)
(2)		**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)		**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1)	X		**H** (Financial Information)
(2)			**I** (Financial Information – Small Plan)
(3)	X	1	**A** (Insurance Information)
(4)	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
EMKAY INC VOLUNTARY SAVINGS PLAN

B Three-digit plan number (PN) ▶ 003

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

D Employer Identification Number (EIN)
36-2089149

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
HARTFORD LIFE INSURANCE 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
06-0974148	88072	GA-710128		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

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

(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	

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT

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

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
EMKAY INC VOLUNTARY SAVINGS PLAN

B Three-digit plan number (PN) ▶ 003

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

D Employer Identification Number (EIN)
36-2089149

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).. . . . . [X] 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

FIDELITY INVESTMENTS INST OPS
PO BOX 770002
CINCINNATI, OH 45277-0027

04-2647786

(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)

MERRILL LYNCH PIERCE FENNER & SMITH

100 N TRYON ST
SUITE 3600
CHARLOTTE, NC 28202

13-5674085

(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?
27	ADVISOR		Yes [X] No [ ]	Yes [X] No [ ]		Yes [X] No [ ]

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

FIDELITY INVESTMENTS INST OPS

PO BOX 770002
CINCINNATI, OH 45277

04-2647786

(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?
60 37 65 64	RECORDKEEPER	4208	Yes [X] No [ ]	Yes [X] No [ ]		Yes [X] 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
MERRILL LYNCH PIERCE FENNER & SMITH	61	

(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.
OPPHMR DEV MKTS 12100 EAST LLIFF AVENUE SUITE 3600 AURORA, CO 80014	$5M = .25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MERRILL LYNCH PIERCE FENNER & SMITH	61	

(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.
JPM US LGCP CR PLS PO BOX 8528 SUITE 3600 BOSTON, MA 02216	$0M - $4M = 1.00%$4M - $10M = .75%$10M - $50M = .50% $50M = .25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MERRILL LYNCH PIERCE FENNER & SMITH	61	

(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.
FA FREEDOM 2050 82 DEVONSHIRE STREET SUITE 3600 BOSTON, MA 02109	$1M - $4M = 1.00%$4M - $25M = .50% $25M = .25%

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
MERRILL LYNCH PIERCE FENNER & SMITH	61	

(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.
FA FREEDOM 2045 82 DEVONSHIRE STREET SUITE 3600 BOSTON, MA 02109	$1M - $4M = 1.00%$4M - $25M = .50% $25M = .25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MERRILL LYNCH PIERCE FENNER & SMITH	61	

(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.
FA FREEDOM 2040 82 DEVONSHIRE STREET SUITE 3600 BOSTON, MA 02109	$1M - $4M = 1.00%$4M - $25M = .50% $25M = .25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MERRILL LYNCH PIERCE FENNER & SMITH	61	

(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.
FA FREEDOM 2035 82 DEVONSHIRE STREET SUITE 3600 BOSTON, MA 02109	$1M - $4M = 1.00%$4M - $25M = .50% $25M = .25%

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
MERRILL LYNCH PIERCE FENNER & SMITH	61	

(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.
FA FREEDOM 2030 82 DEVONSHIRE STREET SUITE 3600 BOSTON, MA 02109	$1M - $4M = 1.00%$4M - $25M = .50% $25M = .25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MERRILL LYNCH PIERCE FENNER & SMITH	61	

(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.
FA FREEDOM 2025 82 DEVONSHIRE STREET SUITE 3600 BOSTON, MA 02109	$1M - $4M = 1.00%$4M - $25M = .50% $25M = .25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MERRILL LYNCH PIERCE FENNER & SMITH	61	

(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.
FA FREEDOM 2020 82 DEVONSHIRE STREET SUITE 3600 BOSTON, MA 02109	$1M - $4M = 1.00%$4M - $25M = .50% $25M = .25%

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
MERRILL LYNCH PIERCE FENNER & SMITH	61	

(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.
FA FREEDOM 2015 82 DEVONSHIRE STREET SUITE 3600 BOSTON, MA 02109	$1M - $4M = 1.00%$4M - $25M = .50% $25M = .25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MERRILL LYNCH PIERCE FENNER & SMITH	61	

(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.
FA FREEDOM 2010 82 DEVONSHIRE STREET SUITE 3600 BOSTON, MA 02109	$1M - $4M = 1.00%$4M - $25M = .50% $25M = .25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MERRILL LYNCH PIERCE FENNER & SMITH	61	

(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.
FA FREEDOM 2005 82 DEVONSHIRE STREET SUITE 3600 BOSTON, MA 02109	$1M - $4M = 1.00%$4M - $25M = .50% $25M = .25%

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
MERRILL LYNCH PIERCE FENNER & SMITH	61	

(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.
OPPHMR DEV MKTS 12100 EAST LLIFF AVE SUITE 3600 AURORA, CO 80014	$5M = .25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MERRILL LYNCH PIERCE FENNER & SMITH	61	

(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.
JPM US LGCP CR PLS PO BOX 8528 SUITE 3600 BOSTON, MA 02266	$0 - $4M = 1.00%$4M - $10M = .75%$10M - $50M = .50% $50M = .25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INST OPS 04-26	60	

(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.
TMPL GLOBAL BOND PO BOX 33030 ST PETERSBURG, FL 33733	.25%

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
FIDELITY INVESTMENTS INST OPS 04-26	60	

(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.
PIMCO GNMA 04-2526037	.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INST OPS 04-26	60	

(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.
PIM TOTAL RETURN 04-2526037	.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INST OPS 04-26	60	

(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.
PERKINS MID CAP VAL 151 DETROIT STREET DENVER, CO 80206	.25%

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
FIDELITY INVESTMENTS INST OPS 04-26	60	

(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.
OPPHMR DEV MKTS 12100 EAST LLIFF AVE AURORA, CO 80014	.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INST OPS 04-26	60	

(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.
MFS MA INV TRUST R 3 04-2865649	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INST OPS 04-26	60	

(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.
JPM US LGCP CR PLS 04-2526037	0.25%

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
FIDELITY INVESTMENTS INST OPS 04-26	60	

(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.
JANUS OVERSEAS S 151 DETROIT STREET DENVER, CO 80206	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INST OPS 04-26	60	

(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.
JANUS BALANCED S 151 DETROIT STREET DENVER, CO 80206	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INST OPS 04-26	60	

(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.
EV ATL CAP SMID CP 249 FIFTH AVE PITTSBURG, PA 15222	0.25%

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
FIDELITY INVESTMENTS INST OPS 04-26	60	

(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.
BLKRK EQUITY DIV ONE WALL STREET NEW YORK, NY 10286	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INST OPS 04-26	60	

(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.
BLKRK CAP APPR ONE WALL STREET NEW YORK, NY 10286	.25%

(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:	**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 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
EMKAY INC VOLUNTARY SAVINGS PLAN

B Three-digit plan number (PN) ▶ 003

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

D Employer Identification Number (EIN)
36-2089149

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: SEPARATE ACCOUNT 401

b Name of sponsor of entity listed in (a): HARFORD LIFE INSURANCE COMPANY

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)
06-0974148-000	P	0

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)

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)

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)

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)

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)

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

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
EMKAY INC VOLUNTARY SAVINGS PLAN

B Three-digit plan number (PN) ▶ 003

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

D Employer Identification Number (EIN)
36-2089149

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	4099299	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		68861
(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)	43310	146351
(9) Value of interest in common/collective trusts	1c(9)	40523	
(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)		5101055
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	4183132	5316267
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	4183132	5316267

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)	233044	
	(B) Participants	2a(1)(B)	375765	
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		608809
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	27	
	(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)	3502	
	(F) Other	2b(1)(F)	6059	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		9588
	(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)		
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		614698
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1233095
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	95755	
(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)		95755
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)	4205	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		4205
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		99960
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		1133135
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: STABROWSKI & ASSOCIATES LTD (2) EIN: 26-4150091

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m	X		
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n	X		

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

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
EMKAY INC VOLUNTARY SAVINGS PLAN

B Three-digit plan number (PN) ▶ 003

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

D Employer Identification Number (EIN)
36-2089149

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**

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

EIN(s): 04-6568107

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

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3** 0

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** 0

b Enter the amount contributed by the employer to the plan for this plan year **6b** 0

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** 0

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):



Emkay, Inc. Voluntary Savings Plan

Independent Auditor's Report

For the Years Ended December 31, 2010 and 2009

INCREASING THE VALUE OF YOUR BUSINESS
904 S. ROSELLE RD., SUITE 401 | SCHAUMBURG, IL 60193
P: 630.539.6675 | F: 866.213.2389
WWW.STABROWSKIASSOCIATES.COM

Emkay, Inc. Voluntary Savings Plan

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STABROWSKI & ASSOCIATES, LTD.

Independent Auditor's Report

Plan Administrator
Emkay, Inc. Voluntary Savings Plan

We were engaged to audit the financial statements of Emkay, Inc. Voluntary Savings Plan (the Plan) as of December 31, 2010 and 2009, and for the year ended December 31, 2010, and the supplemental schedules as of December 31, 2010 as listed in the accompanying table of contents. These financial statements and supplemental schedules 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 4**,** which was certified by Fidelity Investments, the trustee as defined by the Plan for December 31, 2010, and the Hartford Life Insurance Company, the trustee as defined by the Plan for December 31, 2009, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustees hold the Plan's investment assets and execute investment transactions. The plan administrator has obtained a certification from the trustees 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 trustees is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustees, 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.

Stabrowski & Associates Ltd.

Stabrowski & Associates, Ltd.
Wheaton, IL
September 2, 2011

INCREASING THE VALUE OF YOUR BUSINESS
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Emkay, Inc. Voluntary Savings Plan
Statement of Net Assets Available for Benefits
December 31, 2010 and 2009 *

	2010	2009
Assets		
Cash	$0	$4,099,299
Investments at fair value		
The Hartford		
SEI Stable Asset	-	40,523
Fidelity Investments		
Tmpl Global Bond A	156,510	-
Blkrk Equity Div A	4,441	-
Pim Total Return A	138,995	-
Ev Atl Cap Smid-CP A	27,745	-
Pimco GNMA A	2,426	-
Jpm US Lgcp Cr Pls A	16,534	-
Opphmr Dev Mkts A	110,105	-
Blkrk Cap Appr A	498	-
Janus Overseas S	9,383	-
Perkins Mid Cp Val S	4,775	-
Fidelity Prime Fund	68,861	-
FA Energy A	14,388	-
FA Strat Income A	90,159	-
FA Small Cap A	76,776	-
FA Emerg Asia A	54,693	-
FA Freedom 2010 A	83,208	-
FA Freedom 2020 A	551,329	-
FA Freedom 2030 A	872,957	-
FA Freedom 2040 A	341,293	-
FA Freedom Inc A	279	-
FA New Insights A	20,083	-
FA Emerg Markets A	22,049	-
FA Freedom 2005 A	64,652	-
FA Freedom 2015 A	505,874	-
FA Freedom 2025 A	710,033	-
FA Freedom 2035 A	734,869	-
FA Mid Cap II A	109,004	-
FA Small Cap Val A	13,905	-
FA Freedom 2045 A	182,633	-
FA Freedom 2050 A	20,162	-
FA Cons Staples A	3,270	-
FA Gold A	86,763	-
FA Materials A	26,170	-
FA Canada A	9,391	-
FA Latin America A	35,703	-
Total Investments at fair value at Fidelity Investments & Hartford Life Insurance	$5,169,916	$40,523
Notes Receivable from Participants	146,351	43,310
Total Assets	$5,316,267	$4,183,132
Liabilities	$0	$0
Total Liabilities	$0	$0
Net Assets Available for Benefits	$5,316,267	$4,183,132

*See accompanying notes to financial statements

Emkay, Inc. Voluntary Savings Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2010 *

Additions	
Contributions	
Employer Profit Sharing	$0
Employer Matching	233,044
Participants	375,765
Rollovers	-
Total Contributions	$608,809
Net Realized and Unrealized Appreciation (Depreciation) in Fair Value of Investments for Regulated Inv. Co.	614,698
Interest Income	9,588
Total Additions	$1,233,095
Deductions	
Withdrawals	$95,755
Administrative Expense	4,205
Total Deductions	$99,960
Net Increase for Year	$1,133,135
Net Assets Available for Benefits:	
Beginning of Year	$4,183,132
End of Year	$5,316,267

*See accompanying notes to financial statements

1. Description of the Plan

The following description of the Emkay, Inc. Voluntary Savings Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions. This plan was adopted March 1, 1984, with subsequent amendments on January 1, 2006 and June 12, 2006.

General

The Plan is a contributory, defined-contribution plan providing retirement benefits to all employees of Emkay, Inc. (The Company) who have attained age 21. There is no minimum service requirement for participation. An employee is eligible for the Company matching once they complete one year of service. A year of service shall exceed 1,000 hours. An employee must complete more than 500 hours of service to avoid a break in service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974. (ERISA).

Contributions

The Company has elected to not make a profit-sharing contribution. Participants may contribute up to Internal Revenue Code (IRC) limitations. The Company will make a matching contribution equal to 75% of each participant's contribution. In determining the discretionary matching contributions, only participant contributions up to 6% of a participant's compensation are considered.

Participant Accounts

Each participant's account is credited with the participant's contributions and an allocation of: (1) the Company's contributions; (2) Plan earnings; and (3) forfeitures of terminated participant's nonvested accounts. Company contributions and forfeitures are allocated based upon the participant's contributions. Plan earnings are allocated based upon participant account balances.

Vesting

Participants are immediately vested in their contributions and employee-rollover contributions. Participants vest in the Company's matching contribution and related investment earnings according to the following schedule:

1. Description of the Plan (continued)

Participants Full Years of Service	Vesting Percentage
1	0%
2	20
3	40
4	60
5	80
6 or more	100

Payment of Benefits

In the event of retirement, death, disability, or termination of service, the vested balance of the participant's account is paid to the participant in a lump sum as directed by the participant. The Plan's provisions also provide for withdrawals in the event of financial hardship, as defined by the Plan.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Note receivable transactions are treated as a transfer from (to) the investment fund to (from) the note receivable fund. The notes receivable are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined quarterly by the Plan administrator. Principal and interest are paid ratably through monthly payroll deductions.

Forfeited Accounts

The forfeited non-vested account will be used to reduce future employer contributions. The employer contributions were not reduced by the forfeiture account for the year ended December 31, 2010.

2. Summary of Significant Accounting Policies

Basis of Accounting

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

2. Summary of Significant Accounting Policies (continued)

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 the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Contributions

Contributions from the Company are accrued in the period in which they become an obligation of the Company. Participant contributions are recorded by the Plan when the Company withholds them from the participant's pay.

Payment of Benefits

Benefits are recorded when paid.

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 3 for discussion of fair value measurements.

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

Notes Receivable from Participants

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

Administrative Expenses

Administrative expenses of the plan are charged against earnings, except to the extent the expenses are paid by the employer.

2. Summary of Significant Accounting Policies (continued)

Date of Management's Review

Subsequent events were evaluated through September 2, 2011, which is the date the financial statements were available to be issued.

3. Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefit. The methods used to measure fair value may produce an amount 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.

December 31, 2009	Fair Value	Level 1	Level 2	Level 3
Mutual Funds	$40,523	$40,523	$0	$0
Total assets at fair value	$40,523	$40,523	$0	$0

December 31, 2010	Fair Value	Level 1	Level 2	Level 3
Mutual Funds	$5,169,916	$5,169,916	$0	$0
Total assets at fair value	$5,169,916	$5,169,916	$0	$0

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No Level 2 inputs were available to the Plan, and Level 3 inputs were only used when Level 1 or Level 2 inputs were not available.

3. Fair Value Measurements (continued)

Level 1 Fair Value Measurements

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in an active market that the Plan has the ability to access. The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year-end.

Level 2 Fair Value Measurements

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. The Plan has no assets or liabilities to be measured under level 2.

Level 3 Fair Value Measurements

Inputs to the valuation methodology are unobservable and significant to the fair value measurement. The Plan has no assets or liabilities to be measured under level 3.

4. Unaudited Information Certified by Trustee and Investments Exceeding 5 Percent of Net Assets

The following is a summary of the investment information as of December 31, 2010 and 2009, and for the year ended December 31, 2010, included throughout the Plan's financial statements and supplemental schedules that was prepared by or derived from information provided by Fidelity Investments, the trustee as defined by the Plan for December 31, 2010 and the Hartford Life Insurance Company (Hartford), the trustee as defined by the Plan for December 31, 2009, and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from Fidelity Investments and Hartford that information provided to the Plan Administrator by Fidelity Investments and Hartford related to the following investments is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent

4. Unaudited Information Certified by Trustee and Investments Exceeding 5 Percent of Net Assets (continued)

auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental schedules related to the following investments. Single investments representing more than 5 percent of the Plan's net assets as of December 31, 2010 and 2009, are separately identified.

	December 31, 2010	December 31, 2009
FA Freedom 2020 A	$551,329	N/A
FA Freedom 2030 A	872,957	N/A
FA Freedom 2040 A	341,293	N/A
FA Freedom 2015 A	505,874	N/A
FA Freedom 2025 A	710,033	N/A
FA Freedom 2035 A	734,869	N/A
Other Assets, individually less than 5%	1,453,561	40,523
Total	$5,169,916	$40,523

Fidelity Investments also certified to the completeness and accuracy for the year ended December 31, 2010, of $491,887 of net appreciation (realized and unrealized) in fair value of investments and $132,399 of interest and dividend income ($3,502 of interest relating to participants' loans).

During 2010 and 2009, the Plan's investments (including investments bought, sold, and held during the year) appreciated (depreciated) as follows:

	December 31, 2010	December 31, 2009
American Funds Growth Fund	N/A	$21,362
Templeton Growth	N/A	31,432
Alger Capital Appreciation Inst	N/A	58,206
Blockrock Global Fin Svcs	N/A	35,760
Pioneer Strategic Income	N/A	38,197
Thornburg International Value	N/A	127,802
Hartford Aggrsv Gr Allocation	N/A	45,027
Hotchkis Wiley Lrg Cap Value	N/A	26,036
Oppenheimer Sm & Mid-Cap Value	N/A	76,859
Templeton Foreign	N/A	194,923
Evergreen International Equity	N/A	73,495

4. Unaudited Information Certified by Trustee and Investments Exceeding 5 Percent of Net Assets (continued)

Thornburg Value	N/A	115,087
Hartford Growth Allocation	N/A	41,569
American Funds Wash Mutual	N/A	151,313
Pioneer Mid-Cap Value	N/A	34,240
The Hartford Growth Opps	N/A	97,203
Aim Small Cap Equity	N/A	11,587
Dreyfus Premier Small Cap Val	N/A	21,489
Oppenheimer Capital Income	N/A	8,225
Oppenheimer International Bond	N/A	8,990
Davis New York Venture	N/A	15,640
Pioneer High Yield	N/A	32,018
Eaton Vance Large-Cap Value	N/A	9,802
Evergreen Asset Allocation	N/A	12,121
The Hartford Value Opps	N/A	22,990
Hartford Balanced Allocation	N/A	27,979
American Century Equity Income	N/A	5,172
Tmpl Global Bond A	6,384	N/A
Blkrk Equity Div A	351	N/A
Pim Total Return A	(1,761)	N/A
Ev Atl Cap Smid-CP A	2,408	N/A
Pimco GNMA A	(94)	N/A
Jpm US Lgcp Cr Pls A	2,003	N/A
Opphmr Dev Mkts A	13,787	N/A
Blkrk Cap Appr A	8	N/A
Janus Overseas S	1,419	N/A
Perkins Mid Cp Val S	403	N/A
FA Energy A	2,473	N/A
FA Strat Income A	708	N/A
FA Small Cap A	5,462	N/A
FA Emerg Asia A	2,544	N/A
FA Freedom 2010 A	6,699	N/A
FA Freedom 2020 A	49,566	N/A
FA Freedom 2030 A	89,544	N/A
FA Freedom 2040 A	37,651	N/A
FA New Insights A	2,173	N/A
FA Emerg Markets A	859	N/A
FA Freedom 2005 A	4,421	N/A
FA Freedom 2015 A	40,458	N/A
FA Freedom 2025 A	71,171	N/A

4. Unaudited Information Certified by Trustee and Investments Exceeding 5 Percent of Net Assets (continued)

FA Freedom 2035 A	81,512	N/A
FA Mid Cap II A	10,405	N/A
FA Freedom 2045 A	20,386	N/A
FA Freedom 2050 A	2,266	N/A
FA Cons Staples A	322	N/A
FA Gold A	10,427	N/A
FA Materials A	4,098	N/A
FA Canada A	363	N/A
FA Latin America A	668	N/A
	$470,093	$1,344,524

5. Related-Party and Party-In-Interest Transactions

The Company pays certain administrative expenses of the Plan. Plan investments are shares of registered investment companies managed and held in trust by Fidelity Investments, which is the trustee as defined by the Plan for December 31, 2010, and the Hartford Life Insurance Company, which is the trustee as defined by the Plan for December 31, 2009. Therefore, these investment transactions qualify as party-in-interest transactions. In addition, certain administrative functions are performed by trustees or employees of the Company for which no compensation is received from the Plan.

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

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of Form 5500:

	December 31,	
	2010	2009
Net assets available for benefits per the financial statements	$5,316,267	$4,183,132
Net assets available for benefits per Schedule H to the Form 5500	5,316,267	4,183,132
Change	$0	$0

6. Reconciliation of Financial Statements to Schedule H of Form 5500 (continued)

The following is a reconciliation of benefits paid to participants per the financial statements for the year ending December 31, 2010 to Schedule H of Form 5500:

Benefits paid to participants per the financial statements	$1,133,135
Benefits paid to participants per Schedule H of Form 5500	1,133,135
Change	$0

7. Income Tax Status

The Plan has received a determination letter from the Internal Revenue Service dated March 1, 1984, stating that the Plan is qualified under Section 401(a) of the IRC and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The plan has been amended since receiving the determination letter. However, the Plan Administrator believes the Plan is being operated in compliance with the applicable requirements of the Internal Revenue Code and, therefore, believes that the Plan is qualified and the related trust is tax exempt and no provision for income taxes has been included in the plan's financial statements.

8. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan's Provisions 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.

9. 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.

Emkay, Inc. Voluntary Savings Plan
Schedule H, Line 4i - Schedule of Assets (Held at End of Year for Investment Purposes)
EIN #36-2089149 Plan #001
December 31, 2010 *

(a) (b) Identity of Issuer, Borrower or Lessor or Similar Party	(c) Description of Investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
Fidelity Investments ^	Tmpl Global Bond A	$150,126	$156,510
	Blkrk Equity Div A	4,057	4,441
	Pim Total Return A	140,747	138,995
	Ev Atl Cap Smid-CP A	25,336	27,745
	Pimco GNMA A	2,521	2,426
	Jpm US Lgcp Cr Pls A	14,531	16,534
	Opphmr Dev Mkts A	96,729	110,105
	Blkrk Cap Appr A	490	498
	Janus Overseas S	7,964	9,383
	Perkins Mid Cp Val S	4,308	4,775
	Fidelity Prime Fund	68,861	68,861
	FA Energy A	11,903	14,388
	FA Strat Income A	89,461	90,159
	FA Small Cap A	71,313	76,776
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	FA Freedom 2010 A	76,575	83,208
	FA Freedom 2020 A	502,996	551,329
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	FA Freedom 2040 A	304,562	341,293
	FA Freedom Inc A	279	279
	FA New Insights A	17,939	20,083
	FA Emerg Markets A	21,660	22,049
	FA Freedom 2005 A	60,231	64,652
	FA Freedom 2015 A	465,407	505,874
	FA Freedom 2025 A	639,438	710,033
	FA Freedom 2035 A	653,541	734,869
	FA Mid Cap II A	98,599	109,004
	FA Small Cap Val A	13,080	13,905
	FA Freedom 2045 A	162,274	182,633
	FA Freedom 2050 A	17,897	20,162
	FA Cons Staples A	2,949	3,270
	FA Gold A	76,335	86,763
	FA Materials A	22,072	26,170
	FA Canada A	9,029	9,391
	FA Latin America A	35,037	35,703
	Notes Receivable from Participants (3.25% - 8.25%)	-	146,351
Total at Fidelity Investments		$4,704,241	$5,316,267

^ Party in Interest

*See accompanying auditor's report

Emkay, Inc. Voluntary Savings Plan
Schedule of Reportable Transactions
For the Year Ended December 31, 2010 *

Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Cost of Asset	of Asset on Transaction Date	Net Gain (Loss)

Category (i) - Individual transactions in excess of 5% of plan assets

No reportable transactions

Category (ii) - Series of non-securities transactions in excess of 5% of plan assets

No reportable transactions

Category (iii) - Series of securities transactions in excess of 5% of plan assets

No reportable transactions

Category (iv) - Securities transactions related to individual transactions in excess of 5% of plan assets

No reportable transactions

*See accompanying auditor's report



Emkay, Inc. Voluntary Savings Plan

Independent Auditor's Report

For the Years Ended December 31, 2010 and 2009

INCREASING THE VALUE OF YOUR BUSINESS
904 S. ROSELLE RD., SUITE 401 | SCHAUMBURG, IL 60193
P: 630.539.6675 | F: 866.213.2389
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Emkay, Inc. Voluntary Savings Plan

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STABROWSKI & ASSOCIATES, LTD.

Independent Auditor's Report

Plan Administrator
Emkay, Inc. Voluntary Savings Plan

We were engaged to audit the financial statements of Emkay, Inc. Voluntary Savings Plan (the Plan) as of December 31, 2010 and 2009, and for the year ended December 31, 2010, and the supplemental schedules as of December 31, 2010 as listed in the accompanying table of contents. These financial statements and supplemental schedules 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 4**,** which was certified by Fidelity Investments, the trustee as defined by the Plan for December 31, 2010, and the Hartford Life Insurance Company, the trustee as defined by the Plan for December 31, 2009, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustees hold the Plan's investment assets and execute investment transactions. The plan administrator has obtained a certification from the trustees 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 trustees is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustees, 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.

Stabrowski & Associates Ltd.

Stabrowski & Associates, Ltd.
Wheaton, IL
September 2, 2011

INCREASING THE VALUE OF YOUR BUSINESS
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WWW.STABROWSKIASSOCIATES.COM

Emkay, Inc. Voluntary Savings Plan
Statement of Net Assets Available for Benefits
December 31, 2010 and 2009 *

	2010	2009
Assets		
Cash	$0	$4,099,299
Investments at fair value		
The Hartford		
SEI Stable Asset	-	40,523
Fidelity Investments		
Tmpl Global Bond A	156,510	-
Blkrk Equity Div A	4,441	-
Pim Total Return A	138,995	-
Ev Atl Cap Smid-CP A	27,745	-
Pimco GNMA A	2,426	-
Jpm US Lgcp Cr Pls A	16,534	-
Opphmr Dev Mkts A	110,105	-
Blkrk Cap Appr A	498	-
Janus Overseas S	9,383	-
Perkins Mid Cp Val S	4,775	-
Fidelity Prime Fund	68,861	-
FA Energy A	14,388	-
FA Strat Income A	90,159	-
FA Small Cap A	76,776	-
FA Emerg Asia A	54,693	-
FA Freedom 2010 A	83,208	-
FA Freedom 2020 A	551,329	-
FA Freedom 2030 A	872,957	-
FA Freedom 2040 A	341,293	-
FA Freedom Inc A	279	-
FA New Insights A	20,083	-
FA Emerg Markets A	22,049	-
FA Freedom 2005 A	64,652	-
FA Freedom 2015 A	505,874	-
FA Freedom 2025 A	710,033	-
FA Freedom 2035 A	734,869	-
FA Mid Cap II A	109,004	-
FA Small Cap Val A	13,905	-
FA Freedom 2045 A	182,633	-
FA Freedom 2050 A	20,162	-
FA Cons Staples A	3,270	-
FA Gold A	86,763	-
FA Materials A	26,170	-
FA Canada A	9,391	-
FA Latin America A	35,703	-
Total Investments at fair value at Fidelity Investments & Hartford Life Insurance	$5,169,916	$40,523
Notes Receivable from Participants	146,351	43,310
Total Assets	$5,316,267	$4,183,132
Liabilities	$0	$0
Total Liabilities	$0	$0
Net Assets Available for Benefits	$5,316,267	$4,183,132

*See accompanying notes to financial statements

Emkay, Inc. Voluntary Savings Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2010 *

Additions	
Contributions	
Employer Profit Sharing	$0
Employer Matching	233,044
Participants	375,765
Rollovers	-
Total Contributions	$608,809
Net Realized and Unrealized Appreciation (Depreciation) in Fair Value of Investments for Regulated Inv. Co.	614,698
Interest Income	9,588
Total Additions	$1,233,095
Deductions	
Withdrawals	$95,755
Administrative Expense	4,205
Total Deductions	$99,960
Net Increase for Year	$1,133,135
Net Assets Available for Benefits:	
Beginning of Year	$4,183,132
End of Year	$5,316,267

*See accompanying notes to financial statements

1. Description of the Plan

The following description of the Emkay, Inc. Voluntary Savings Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions. This plan was adopted March 1, 1984, with subsequent amendments on January 1, 2006 and June 12, 2006.

General

The Plan is a contributory, defined-contribution plan providing retirement benefits to all employees of Emkay, Inc. (The Company) who have attained age 21. There is no minimum service requirement for participation. An employee is eligible for the Company matching once they complete one year of service. A year of service shall exceed 1,000 hours. An employee must complete more than 500 hours of service to avoid a break in service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974. (ERISA).

Contributions

The Company has elected to not make a profit-sharing contribution. Participants may contribute up to Internal Revenue Code (IRC) limitations. The Company will make a matching contribution equal to 75% of each participant's contribution. In determining the discretionary matching contributions, only participant contributions up to 6% of a participant's compensation are considered.

Participant Accounts

Each participant's account is credited with the participant's contributions and an allocation of: (1) the Company's contributions; (2) Plan earnings; and (3) forfeitures of terminated participant's nonvested accounts. Company contributions and forfeitures are allocated based upon the participant's contributions. Plan earnings are allocated based upon participant account balances.

Vesting

Participants are immediately vested in their contributions and employee-rollover contributions. Participants vest in the Company's matching contribution and related investment earnings according to the following schedule:

1. Description of the Plan (continued)

Participants Full Years of Service	Vesting Percentage
1	0%
2	20
3	40
4	60
5	80
6 or more	100

Payment of Benefits

In the event of retirement, death, disability, or termination of service, the vested balance of the participant's account is paid to the participant in a lump sum as directed by the participant. The Plan's provisions also provide for withdrawals in the event of financial hardship, as defined by the Plan.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Note receivable transactions are treated as a transfer from (to) the investment fund to (from) the note receivable fund. The notes receivable are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined quarterly by the Plan administrator. Principal and interest are paid ratably through monthly payroll deductions.

Forfeited Accounts

The forfeited non-vested account will be used to reduce future employer contributions. The employer contributions were not reduced by the forfeiture account for the year ended December 31, 2010.

2. Summary of Significant Accounting Policies

Basis of Accounting

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

2. Summary of Significant Accounting Policies (continued)

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 the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Contributions

Contributions from the Company are accrued in the period in which they become an obligation of the Company. Participant contributions are recorded by the Plan when the Company withholds them from the participant's pay.

Payment of Benefits

Benefits are recorded when paid.

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 3 for discussion of fair value measurements.

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

Notes Receivable from Participants

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

Administrative Expenses

Administrative expenses of the plan are charged against earnings, except to the extent the expenses are paid by the employer.

2. Summary of Significant Accounting Policies (continued)

Date of Management's Review

Subsequent events were evaluated through September 2, 2011, which is the date the financial statements were available to be issued.

3. Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefit. The methods used to measure fair value may produce an amount 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.

December 31, 2009	Fair Value	Level 1	Level 2	Level 3
Mutual Funds	$40,523	$40,523	$0	$0
Total assets at fair value	$40,523	$40,523	$0	$0

December 31, 2010	Fair Value	Level 1	Level 2	Level 3
Mutual Funds	$5,169,916	$5,169,916	$0	$0
Total assets at fair value	$5,169,916	$5,169,916	$0	$0

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No Level 2 inputs were available to the Plan, and Level 3 inputs were only used when Level 1 or Level 2 inputs were not available.

3. Fair Value Measurements (continued)

Level 1 Fair Value Measurements

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in an active market that the Plan has the ability to access. The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year-end.

Level 2 Fair Value Measurements

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. The Plan has no assets or liabilities to be measured under level 2.

Level 3 Fair Value Measurements

Inputs to the valuation methodology are unobservable and significant to the fair value measurement. The Plan has no assets or liabilities to be measured under level 3.

4. Unaudited Information Certified by Trustee and Investments Exceeding 5 Percent of Net Assets

The following is a summary of the investment information as of December 31, 2010 and 2009, and for the year ended December 31, 2010, included throughout the Plan's financial statements and supplemental schedules that was prepared by or derived from information provided by Fidelity Investments, the trustee as defined by the Plan for December 31, 2010 and the Hartford Life Insurance Company (Hartford), the trustee as defined by the Plan for December 31, 2009, and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from Fidelity Investments and Hartford that information provided to the Plan Administrator by Fidelity Investments and Hartford related to the following investments is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent

4. Unaudited Information Certified by Trustee and Investments Exceeding 5 Percent of Net Assets (continued)

auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental schedules related to the following investments. Single investments representing more than 5 percent of the Plan's net assets as of December 31, 2010 and 2009, are separately identified.

	December 31, 2010	December 31, 2009
FA Freedom 2020 A	$551,329	N/A
FA Freedom 2030 A	872,957	N/A
FA Freedom 2040 A	341,293	N/A
FA Freedom 2015 A	505,874	N/A
FA Freedom 2025 A	710,033	N/A
FA Freedom 2035 A	734,869	N/A
Other Assets, individually less than 5%	1,453,561	40,523
Total	$5,169,916	$40,523

Fidelity Investments also certified to the completeness and accuracy for the year ended December 31, 2010, of $491,887 of net appreciation (realized and unrealized) in fair value of investments and $132,399 of interest and dividend income ($3,502 of interest relating to participants' loans).

During 2010 and 2009, the Plan's investments (including investments bought, sold, and held during the year) appreciated (depreciated) as follows:

	December 31, 2010	December 31, 2009
American Funds Growth Fund	N/A	$21,362
Templeton Growth	N/A	31,432
Alger Capital Appreciation Inst	N/A	58,206
Blockrock Global Fin Svcs	N/A	35,760
Pioneer Strategic Income	N/A	38,197
Thornburg International Value	N/A	127,802
Hartford Aggrsv Gr Allocation	N/A	45,027
Hotchkis Wiley Lrg Cap Value	N/A	26,036
Oppenheimer Sm & Mid-Cap Value	N/A	76,859
Templeton Foreign	N/A	194,923
Evergreen International Equity	N/A	73,495

4. Unaudited Information Certified by Trustee and Investments Exceeding 5 Percent of Net Assets (continued)

Thornburg Value	N/A	115,087
Hartford Growth Allocation	N/A	41,569
American Funds Wash Mutual	N/A	151,313
Pioneer Mid-Cap Value	N/A	34,240
The Hartford Growth Opps	N/A	97,203
Aim Small Cap Equity	N/A	11,587
Dreyfus Premier Small Cap Val	N/A	21,489
Oppenheimer Capital Income	N/A	8,225
Oppenheimer International Bond	N/A	8,990
Davis New York Venture	N/A	15,640
Pioneer High Yield	N/A	32,018
Eaton Vance Large-Cap Value	N/A	9,802
Evergreen Asset Allocation	N/A	12,121
The Hartford Value Opps	N/A	22,990
Hartford Balanced Allocation	N/A	27,979
American Century Equity Income	N/A	5,172
Tmpl Global Bond A	6,384	N/A
Blkrk Equity Div A	351	N/A
Pim Total Return A	(1,761)	N/A
Ev Atl Cap Smid-CP A	2,408	N/A
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FA Latin America A	668	N/A
	$470,093	$1,344,524

5. Related-Party and Party-In-Interest Transactions

The Company pays certain administrative expenses of the Plan. Plan investments are shares of registered investment companies managed and held in trust by Fidelity Investments, which is the trustee as defined by the Plan for December 31, 2010, and the Hartford Life Insurance Company, which is the trustee as defined by the Plan for December 31, 2009. Therefore, these investment transactions qualify as party-in-interest transactions. In addition, certain administrative functions are performed by trustees or employees of the Company for which no compensation is received from the Plan.

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	2010	2009
Net assets available for benefits per the financial statements	$5,316,267	$4,183,132
Net assets available for benefits per Schedule H to the Form 5500	5,316,267	4,183,132
Change	$0	$0

6. Reconciliation of Financial Statements to Schedule H of Form 5500 (continued)

The following is a reconciliation of benefits paid to participants per the financial statements for the year ending December 31, 2010 to Schedule H of Form 5500:

Benefits paid to participants per the financial statements	$1,133,135
Benefits paid to participants per Schedule H of Form 5500	1,133,135
Change	$0

7. Income Tax Status

The Plan has received a determination letter from the Internal Revenue Service dated March 1, 1984, stating that the Plan is qualified under Section 401(a) of the IRC and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The plan has been amended since receiving the determination letter. However, the Plan Administrator believes the Plan is being operated in compliance with the applicable requirements of the Internal Revenue Code and, therefore, believes that the Plan is qualified and the related trust is tax exempt and no provision for income taxes has been included in the plan's financial statements.

8. Plan Termination

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Emkay, Inc. Voluntary Savings Plan
Schedule H, Line 4i - Schedule of Assets (Held at End of Year for Investment Purposes)
EIN #36-2089149 Plan #001
December 31, 2010 *

(a) (b) Identity of Issuer, Borrower or Lessor or Similar Party	(c) Description of Investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
Fidelity Investments ^	Tmpl Global Bond A	$150,126	$156,510
	Blkrk Equity Div A	4,057	4,441
	Pim Total Return A	140,747	138,995
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	Pimco GNMA A	2,521	2,426
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	Opphmr Dev Mkts A	96,729	110,105
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	Perkins Mid Cp Val S	4,308	4,775
	Fidelity Prime Fund	68,861	68,861
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	FA Freedom 2020 A	502,996	551,329
	FA Freedom 2030 A	783,845	872,957
	FA Freedom 2040 A	304,562	341,293
	FA Freedom Inc A	279	279
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	FA Emerg Markets A	21,660	22,049
	FA Freedom 2005 A	60,231	64,652
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	FA Mid Cap II A	98,599	109,004
	FA Small Cap Val A	13,080	13,905
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	FA Freedom 2050 A	17,897	20,162
	FA Cons Staples A	2,949	3,270
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	FA Materials A	22,072	26,170
	FA Canada A	9,029	9,391
	FA Latin America A	35,037	35,703
	Notes Receivable from Participants (3.25% - 8.25%)	-	146,351
Total at Fidelity Investments		$4,704,241	$5,316,267

^ Party in Interest

*See accompanying auditor's report

Emkay, Inc. Voluntary Savings Plan
Schedule of Reportable Transactions
For the Year Ended December 31, 2010 *

Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Cost of Asset	of Asset on Transaction Date	Net Gain (Loss)

Category (i) - Individual transactions in excess of 5% of plan assets

No reportable transactions

Category (ii) - Series of non-securities transactions in excess of 5% of plan assets

No reportable transactions

Category (iii) - Series of securities transactions in excess of 5% of plan assets

No reportable transactions

Category (iv) - Securities transactions related to individual transactions in excess of 5% of plan assets

No reportable transactions

*See accompanying auditor's report