Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
NISCAYAH, INC. INCENTIVE SAVINGS AND RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 12/01/1997

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

2400 COMMERCE AVENUE,
BUILDING 1100, SUITE 500
DULUTH, GA 30096

2b Employer Identification Number (EIN) 95-4638962

2c Sponsor's telephone number 678-474-1720

2d Business code (see instructions) 561600

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/06/2011	DEBBIE SPEER
	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")

NISCAYAH, INC.

2400 COMMERCE AVENUE,
BUILDING 1100, SUITE 500
DULUTH, GA 30096

3b Administrator's EIN
95-4638962

3c Administrator's telephone number
678-474-1720

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**	853
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**	570
b	Retired or separated participants receiving benefits	**6b**	4
c	Other retired or separated participants entitled to future benefits	**6c**	236
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	810
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	810
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	672
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	78
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 2E 2J 2K 2G 2F 2T

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

(1)	X	**H** (Financial Information)
(2)		**I** (Financial Information – Small Plan)
(3)		___ **A** (Insurance Information)
(4)	X	**C** (Service Provider Information)
(5)		**D** (DFE/Participating Plan Information)
(6)		**G** (Financial Transaction Schedules)

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
NISCAYAH, INC. INCENTIVE SAVINGS AND RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
95-4638962

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

GREAT-WEST LIFE & ANNUITY COMPANY
8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	940	Yes [X] No [ ]	Yes [X] No [ ]	0	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 ☐

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

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

A Name of plan
NISCAYAH, INC. INCENTIVE SAVINGS AND RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
95-4638962

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	561675	666495
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	19754013	21615374
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	20315688	22281869
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h		
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	20315688	22281869

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)	661179	
(B) Participants	2a(1)(B)	1939700	
(C) Others (including rollovers)	2a(1)(C)	200647	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2801526
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	24687	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		24687
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	480143	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		480143
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

			(a) Amount	(b) Total
2b	(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
	(B) Other	2b(5)(B)	0	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
	(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
	(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
	(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
	(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
	(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1302868
c	Other income	2c		0
d	Total income. Add all **income** amounts in column (b) and enter total	2d		4609224
	Expenses			
e	Benefit payment and payments to provide benefits:			
	(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2528220	
	(2) To insurance carriers for the provision of benefits	2e(2)	0	
	(3) Other	2e(3)	0	
	(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2528220
f	Corrective distributions (see instructions)	2f		25161
g	Certain deemed distributions of participant loans (see instructions)	2g		88722
h	Interest expense	2h		0
i	Administrative expenses: (1) Professional fees	2i(1)	0	
	(2) Contract administrator fees	2i(2)	940	
	(3) Investment advisory and management fees	2i(3)	0	
	(4) Other	2i(4)	0	
	(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		940
j	Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2643043
	Net Income and Reconciliation			
k	Net income (loss). Subtract line 2j from line 2d	2k		1966181
l	Transfers of assets:			
	(1) To this plan	2l(1)		0
	(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: MOORE COLSON **(2)** EIN: 58-1653941

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		5000000
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
NISCAYAH, INC. INCENTIVE SAVINGS AND RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
95-4638962

Part I Distributions

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

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

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

EIN(s): 20-3691658

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NISCAYAH, INC.
INCENTIVE SAVINGS AND RETIREMENT PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE
WITH INDEPENDENT AUDITOR'S REPORT

FOR THE YEARS ENDED
DECEMBER 31, 2010 AND 2009

NISCAYAH, INC.
INCENTIVE SAVINGS AND RETIREMENT PLAN
INDEX OF FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE

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Financial Statements:	
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Form 5500, Schedule H, Part IV, Line 4(i) - Schedule of Assets (Held at End of Year)	12

All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure required under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

moore colson

INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of
the Niscayah, Inc. Incentive
Savings and Retirement Plan
Duluth, Georgia

energy.

We were engaged to audit the financial statements and supplemental schedule of Niscayah, Inc. Incentive Savings and Retirement Plan (the "Plan") as of and for the years ended December 31, 2010 and 2009, as listed in the accompanying index. These financial statements and the supplemental schedule are the responsibility of the Plan's management.

insight.

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 9, which was certified by Orchard Trust Company, LLC, the custodian of the Plan, except for comparing such information with the related information included in the financial statements and the supplemental schedule. We have been informed by the plan administrator that Orchard Trust Company, LLC held the Plan's investment assets and executed investment transactions for the years ended December 31, 2010 and 2009. The Plan administrator has obtained certifications from the custodian as of and for the years ended December 31, 2010 and 2009, that the information provided to the plan administrator by the custodian is complete and accurate.

growth.

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 the supplemental schedule taken as a whole. The form and content of the information included in the financial statements and the supplemental schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Moore, Colson + Company, P.C.

Marietta, Georgia
September 15, 2011

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NISCAYAH, INC.
INCENTIVE SAVINGS AND RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2010 AND 2009

	2010	2009
ASSETS		
INVESTMENTS AT FAIR VALUE-		
Mutual funds	$ 21,615,374	$ 19,754,013
RECEIVABLES-		
Notes receivable from participants	666,495	561,675
NET ASSETS AVAILABLE FOR BENEFITS	$ 22,281,869	$ 20,315,688

See notes to financial statements.

NISCAYAH, INC.
INCENTIVE SAVINGS AND RETIREMENT PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

	2010	2009
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income:		
Interest and dividends	$ 480,143	$ 315,194
Net appreciation in fair value of investments	1,302,868	2,563,836
Total investment income	1,783,011	2,879,030
Interest from notes receivable from participants	24,687	27,838
Contributions:		
Participants	1,939,700	2,158,656
Employer	661,179	730,012
Rollovers	200,647	192,073
Total contributions	2,801,526	3,080,741
Total additions	4,609,224	5,987,609
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefit payments to participants	(2,642,103)	(1,696,318)
Administrative expenses	(940)	(885)
Total deductions	(2,643,043)	(1,697,203)
NET INCREASE	1,966,181	4,290,406
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF THE YEAR	20,315,688	16,025,282
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	$ 22,281,869	$ 20,315,688

See notes to financial statements.

NISCAYAH, INC.
INCENTIVE SAVINGS AND RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

1. DESCRIPTION OF PLAN

The following description of the Niscayah, Inc. Incentive Savings and Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

A. General

The Plan is a defined contribution plan covering substantially all eligible full-time employees of Niscayah, Inc. (also referred to as the "Company" or "Employer") who are at least twenty-one years of age and are not a leased employee, employee of an affiliated employer, independent contractor, or included in a bargaining unit covered by a collective bargaining agreement with the Company in the negotiation of which retirement benefits were the subject of good faith bargaining. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

B. Contributions

Participants direct the investment of their contributions into various investment options offered by the Plan.

Participants may elect to defer up to the maximum amount of pretax annual compensation, as defined in the Plan, subject to certain limitations under the Internal Revenue Code (IRC). The Company may contribute discretionary amounts as determined by the Company's board of directors. For the years ended December 31, 2010 and 2009, the Company matched 50% of participant contributions up to 6% of the participant's compensation.

C. Participants' Accounts

Each participant's account is credited with their contributions and an allocation of (a) the Company's contributions, and (b) Plan earnings, as defined in the Plan.

1. DESCRIPTION OF PLAN (Continued)

D. Vesting

Participants are immediately vested in their elective contributions and the investment income and losses thereon. Vesting of discretionary matching contributions is based on years of service as follows:

Years of Service	Percentage
1	33%
2	67%
3	100%

All former employees of PEI Systems, Inc. hired on or before November 1, 2007 follow a five-year vesting schedule as it relates to discretionary matching contributions included in the assets transferred into the Plan from the PEI Systems, Inc. 401(k) Plan.

E. Payment of Benefits

A participant may withdraw up to the lesser of 100% of the participant's elective account and participant's transfer/rollover account or the amount necessary to satisfy immediate and heavy financial need of the participant as defined in the Plan agreement. If a participant makes a hardship withdrawal, the right to make pretax and after-tax contributions will be suspended for six months.

The plan administrator may be required by law to recognize obligations the participant incurs as a result of a qualified domestic relations order (QDRO). If a QDRO is received by the plan administrator, all or a portion of the participant's account balance may be used to satisfy the obligation.

In service withdrawals of all or a portion of a participant's 100% vested account balance and transfer/rollover account balance may be withdrawn by a participant after reaching age fifty-nine and one-half. However, for all Wornall Electronics, Inc. employees who are employed on February 1, 2007, the rollover account may be withdrawn at any time.

1. DESCRIPTION OF PLAN (Continued)

E. Payment of Benefits (Continued)

Upon normal retirement, disability or death, a participant or beneficiary may receive the value of the account through a lump sum distribution, or direct rollover to an individual retirement account or annuity, annuity plan, or qualified trust. In general, if a participant's account balance, as defined in the plan agreement, is greater than $5,000 and employment is terminated other than due to retirement or death, the account may not be distributed before normal retirement age without the participant's consent. Participant's account balance less than $5,000 will be paid as a single lump sum.

Distributions from the Plan will normally be subject to income taxes and in certain circumstances may also be subject to Internal Revenue Service (IRS) penalties, unless the distribution is transferred to another qualified plan or individual retirement account.

F. Notes Receivable from Participants

Participants may borrow against vested benefits up to a maximum of $50,000 or 50 percent of their account balance, whichever is less. Loans are repayable over periods up to five years with the exception of loans used to acquire a principal residence of the participant. Loans are repayable immediately upon death, disability, or termination of employment. The loans are secured by the balance in the participant's account and bear interest at rates commensurate with local prevailing rates as determined by the Plan administrator. Loan transactions are treated as a transfer to (from) the investment funds and from (to) the participant loan fund.

G. Forfeitures

When certain terminations of participation in the Plan occur, the non-vested portion of the participant's account, as defined by the Plan, represents a forfeiture. Forfeitures can pay administrative expenses of the Plan or be used to reduce Company contributions and allocated to participants' accounts. As of December 31, 2010 and 2009, forfeited nonvested accounts totaled approximately $5,000 and $9,000, respectively. Also, in 2010 and 2009, employer contributions were reduced by approximately $37,000 and $32,000, respectively, from forfeited nonvested accounts.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

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

B. Estimates

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

C. Investments

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 4 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. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

D. Notes Receivable from Participants

Notes receivable from participants are reported 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.

E. Payment of Benefits

Benefit payments are recorded when paid by the Plan.

F. Administrative Expenses

Substantially all administrative expenses of the Plan, including legal, accounting and plan administration, are paid by the Company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Risk and Uncertainties

The Plan's invested assets ultimately consist of various types of investment securities. Investment securities are exposed to various risks, such as interest rate risk, market risk and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participant account balances and the amounts reported in the accompanying statements of net assets available for benefits and statements of changes in net assets available for benefits.

H. Reclassifications

Certain amounts in the 2009 financial statements have been reclassified to conform to the current year presentation. These reclassifications had no impact on net asset available for benefits.

3. INVESTMENTS

Investments, primarily held in mutual funds, that represent 5 percent or more of the Plan's net assets were comprised of the following:

	2010	2009
PIMCO Money Market Fund	$ 5,128,148	$ 5,125,509
American Funds Growth Fund of America	2,159,060	2,107,826
Mutual Global Discovery Fund	2,078,846	2,191,115
John Hancock II Lifestyle Conservative	1,705,815	1,682,537
Mutual Quest Fund	1,281,262	1,165,263
Fidelity Advisor Small Cap Fund	1,270,250	1,112,613

For the periods ended December 31, 2010 and 2009, net appreciation in fair value of investments related to mutual funds totaled $1,302,868 and $2,563,836, respectively.

4. FAIR VALUE MEASUREMENTS

The Financial Accounting Standards Board ("FASB") has established a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

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

Mutual funds: Valued at the net asset value ("NAV") of shares held by the plan at year end.

4. FAIR VALUE MEASUREMENTS (Continued)

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010:

	Level 1	Level 2	Level 3	Total
Mutual funds:				
Fixed income funds	$ 6,455,834	$ -	$ -	$ 6,455,834
Large cap equities	3,665,865	-	-	3,665,865
Mid cap equities	1,281,262	-	-	1,281,262
Small cap equities	1,714,999	-	-	1,714,999
International equities	2,078,846	-	-	2,078,846
Balanced funds	5,736,589	-	-	5,736,589
Other	681,979	-	-	681,979
Total mutual funds	21,615,374	-	-	21,615,374
Total assets at fair value	$ 21,615,374	$ -	$ -	$ 21,615,374

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2009:

	Level 1	Level 2	Level 3	Total
Mutual funds:				
Fixed income funds	$ 6,292,038	$ -	$ -	$ 6,292,038
Large cap equities	3,607,941	-	-	3,607,941
Mid cap equities	1,165,263	-	-	1,165,263
Small cap equities	1,427,299	-	-	1,427,299
International equities	2,191,115	-	-	2,191,115
Balanced funds	4,589,798	-	-	4,589,798
Other	480,559	-	-	480,559
Total mutual funds	19,754,013	-	-	19,754,013
Total assets at fair value	$ 19,754,013	$ -	$ -	$ 19,754,013

5. TAX STATUS

The Plan sponsor has entered into a volume submitter profit sharing 401(k) Plan. This type of Plan received a favorable opinion letter from the IRS on March 31, 2008 which stated that the Plan was designed in accordance with applicable sections of the Internal Revenue Code. The Plan has been amended since receiving the opinion letter and has not obtained an updated opinion letter. However, the Plan administrator believes that the Plan is designed and currently being operated in compliance with the applicable requirements of the IRC and that the Plan was qualified and tax exempt as of December 31, 2010, and has no income subject to unrelated business income tax. Therefore, no provision for income taxes has been included in the Plan's financial statements. The Plan is generally no longer subject to income tax examination by tax authorities for years before 2007.

6. VOLUNTARY CORRECTION PROGRAM

The Company has identified five (5) hardship distributions totaling $30,184 made from the Plan during 2009 for which adequate documentation of the hardship and proper approval of the distribution were not obtained. The Company has filed a Voluntary Correction Program ("VCP") submission with the Internal Revenue Service, which further details these matters and the Company's plan for correcting them. These items did not have a material effect on the Plan's financial statements for the years ended December 31, 2010 and 2009 and the Company does not expect the VCP submission to affect the Plan's tax status.

7. PLAN TERMINATION

Although it has expressed no intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in their accounts.

8. RELATED-PARTY TRANSACTIONS

Certain Plan investments are mutual funds managed by Great West Retirement Services and its affiliates. Great West Retirement Services is an affiliate of Orchard Trust Company, LLC, the Plan's custodian; therefore, these transactions qualify as party-in-interest transactions. Party-in-interest transactions also include loans made to participants.

Such transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

9. INFORMATION CERTIFIED BY CUSTODIAN (UNAUDITED)

The following information was certified by the custodian as being complete and accurate:

a. Information included in the statements of net assets available for benefits:
- Investments at fair value
- Notes receivable from participants

b. Information included in the statements of changes in net assets available for benefits:
- Interest and dividends
- Net appreciation in fair value of investments
- Interest from notes receivable from participants

c. Information pertaining to investments included in Note 3 of the financial statements as of and for the years ended December 31, 2010 and 2009.

Supplemental schedule:

Form 5500, Schedule H, Part IV, Line 4(i) - Schedule of Assets (Held at End of Year)

10. SUBSEQUENT EVENTS

On September 9, 2011, Stanley Black & Decker, Inc. completed their acquisition of all the outstanding shares of Niscayah Group AB, the parent of the Company. As of this date, the Company is wholly owned by Stanley Black & Decker. The effect this acquisition will have on the Plan has not be determined.

The Company has evaluated subsequent events through September 15, 2011, the date which the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

NISCAYAH, INC. INCENTIVE SAVINGS AND RETIREMENT PLAN
FORM 5500, SCHEDULE H, PART IV, LINE 4(i)
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2010

Employer ID # 95-4638962
Plan Number 001

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	**Description of investment including maturity date, rate of interest, collateral, par, or maturity value**	**Cost**	**Current Value**
	PIMCO Money Market Fund	Mutual Fund	**	$ 5,128,148
*	Franklin U.S. Government Securities	Mutual Fund	**	711,466
*	Franklin Income	Mutual Fund	**	923,129
*	Franklin Strategic Income	Mutual Fund	**	616,220
	Mutual Quest Fund	Mutual Fund	**	1,281,262
	Columbia Small Cap Value Fund	Mutual Fund	**	444,749
	Mutual Global Discovery Fund	Mutual Fund	**	2,078,846
	Seligman Communications and Information	Mutual Fund	**	681,979
	DWS Equity 500 Index	Mutual Fund	**	863,252
	American Funds Growth Fund of America	Mutual Fund	**	2,159,060
	Fidelity Advisor Small Cap Fund	Mutual Fund	**	1,270,250
	John Hancock II Lifestyle Conservative	Mutual Fund	**	1,705,815
	American Funds 2010 Target Date Fund	Mutual Fund	**	121,246
	American Funds 2015 Target Date Fund	Mutual Fund	**	90,947
	American Funds 2020 Target Date Fund	Mutual Fund	**	146,541
	American Funds 2025 Target Date Fund	Mutual Fund	**	827,134
	American Funds 2030 Target Date Fund	Mutual Fund	**	510,979
	American Funds 2035 Target Date Fund	Mutual Fund	**	216,414
	American Funds 2040 Target Date Fund	Mutual Fund	**	169,115
	American Funds 2045 Target Date Fund	Mutual Fund	**	235,239
	American Funds 2050 Target Date Fund	Mutual Fund	**	127,564
	American Funds 2055 Target Date Fund	Mutual Fund	**	590
	John Hancock II Lifestyle Moderate	Mutual Fund	**	626,251
	John Hancock II Lifestyle Aggressive	Mutual Fund	**	69,676
	John Hancock II Lifestyle Growth	Mutual Fund	**	573,877
	John Hancock II Lifestyle Balanced	Mutual Fund	**	35,624
*	Participant loans	Interest rates 4.25% to 9.75%	-0-	666,496
				$ 22,281,869

* Indicates a party-in-interest to the Plan
** Cost information is not required for participant-directed investments, therefore, is not included.

See independent auditor's report.

Attachment to 2010 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name NISCAYAH, INC. INCENTIVE SAVINGS AND RETIREMENT PLAN **EIN:** 95-4638962
Plan Sponsor's Name NISCAYAH, INC. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	AMERICAN FUNDS 2010 TARGET DATE FUN	N/A	109,733	121,246
	AMERICAN FUNDS 2015 TARGET DATE FUN	N/A	82,261	90,947
	AMERICAN FUNDS 2020 TARGET DATE FUN	N/A	126,473	146,541
	AMERICAN FUNDS 2025 TARGET DATE FUN	N/A	663,563	827,134
	AMERICAN FUNDS 2030 TARGET DATE FUN	N/A	457,655	510,979
	AMERICAN FUNDS 2035 TARGET DATE FUN	N/A	188,521	216,414
	AMERICAN FUNDS 2040 TARGET DATE FUN	N/A	148,100	169,115

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Plan Name NISCAYAH, INC. INCENTIVE SAVINGS AND RETIREMENT PLAN **EIN:** 95-4638962
Plan Sponsor's Name NISCAYAH, INC. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	AMERICAN FUNDS 2045 TARGET DATE FUN	N/A	201,639	235,239
	AMERICAN FUNDS 2050 TARGET DATE FUN	N/A	109,710	127,564
	AMERICAN FUNDS 2055 TARGET DATE FUN	N/A	528	590
	JOHN HANCOCK II LIFESTYLE BALANCED	N/A	32,618	35,625
	JOHN HANCOCK II LIFESTYLE CONSERV R	N/A	1,489,847	1,705,815
	JOHN HANCOCK II LIFESTYLE MODERATE	N/A	519,202	626,251
	MUTUAL GLOBAL DISCOVERY FUND A	N/A	1,775,026	2,078,846

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

Plan Name NISCAYAH, INC. INCENTIVE SAVINGS AND RETIREMENT PLAN **EIN:** 95-4638962
Plan Sponsor's Name NISCAYAH, INC. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	COLUMBIA SELIGMAN COMM AND INFORM	N/A	491,609	681,979
	COLUMBIA SMALL CAP VALUE I FUND - A	N/A	323,238	444,749
	FIDELITY ADVISOR SMALL CAP T	N/A	1,178,639	1,270,250
	MUTUAL QUEST FUND A	N/A	1,331,102	1,281,262
	AMERICAN FUNDS GROWTH FUND OF AMERI	N/A	1,792,775	2,159,060
	DWS EQUITY 500 INDEX FUND -S	N/A	793,262	863,252
	JOHN HANCOCK II LIFESTYLE GROWTH R1	N/A	443,631	573,877

Attachment to 2010 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name NISCAYAH, INC. INCENTIVE SAVINGS AND RETIREMENT PLAN **EIN:** 95-4638962
Plan Sponsor's Name NISCAYAH, INC. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	JOHN HANCOCK II LIFESTYLE AGGRESSIV	N/A	60,476	69,676
	FRANKLIN INCOME FUND - A	N/A	929,242	923,129
	FRANKLIN STRATEGIC INCOME A	N/A	582,211	616,220
	FRANKLIN US GOVERNMENT SECURITIES F	N/A	698,927	711,466
	PIMCO MONEY MARKET FUND - A	N/A	5,123,569	5,123,569
	PARTICIPANT LOANS	Interest Rate - 4.250-9.750 Maturity Date - VARIOUS	662,885	666,496
	FORFEITURES	N/A	4,561	4,579