

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ a single-employer plan;	☐ a DFE (specify) ____	
B This return/report is:	☐ the first return/report;	☐ the final return/report;	
	☐ an amended return/report;	☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	☐		
D Check box if filing under:	☒ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan <u>EMTEQ, INC. 401K PROFIT SHARING PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>	
	1c Effective date of plan	<u>01/01/1999</u>	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>EMTEQ, INC.</u> <u>5349 S EMMER DR</u> <u>NEW BERLIN, WI 53151-7302</u>	2b Employer Identification Number (EIN)	<u>39-1852495</u>	
	2c Sponsor's telephone number	<u>262-679-6170</u>	
	2d Business code (see instructions)	<u>334200</u>	

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	<u>10/11/2011</u>	<u>ROGER NANIOT</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	<u>10/11/2011</u>	<u>ROGER NANIOT</u>
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") EMTEQ, INC. 5349 S EMMER DR NEW BERLIN, WI 53151-7302	3b Administrator's EIN 39-1852495 3c Administrator's telephone number 262-679-6170
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year	5	305
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	241
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	62
d Subtotal. Add lines 6a , 6b , and 6c	6d	303
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	303
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	267
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	20
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 2E 2F 2G 2J 2K 3D 3H

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

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) ☒ Insurance	(1) ☐ Insurance
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts
(3) ☒ Trust	(3) ☒ Trust
(4) ☐ General assets of the sponsor	(4) ☐ General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

- (1)** ☒ **H** (Financial Information)
(2) ☐ **I** (Financial Information – Small Plan)
(3) ☒ **1** **A** (Insurance Information)
(4) ☐ **C** (Service Provider Information)
(5) ☒ **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
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan EMTEQ, INC. 401K PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500. EMTEQ, INC.	D Employer Identification Number (EIN) 39-1852495	

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.
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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-710171	269	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
11728	2342

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
NORTHWESTERN MUTUAL INV SERV 720 E WISCONSIN AVE MILWAUKEE, WI 53202

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
11728			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
BAKER TILLY VIRCHOW KRAUSE, LLP 2201 E ENTERPRISE AVE SUITE 100 APPLETON, WI 54913-7411

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	2342	ADMINISTRATIVE FEES	5

(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** 311446**5** Current value of plan's interest under this contract in separate accounts at year end **5** 5042151**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** 252781**c** Additions: (1) Contributions deposited during the year **7c(1)** -292(2) Dividends and credits **7c(2)**(3) Interest credited during the year **7c(3)** 8382(4) Transferred from separate account **7c(4)** 74877(5) Other (specify below) **7c(5)** 7188

▶ LOAN PAYMENTS

(6) Total additions **7c(6)** 90155**d** Total of balance and additions (add **b** and **c(6)**). **7d** 342936**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 26465(2) Administration charge made by carrier **7e(2)** 100(3) Transferred to separate account **7e(3)**(4) Other (specify below) **7e(4)** 4925

▶ LOAN WITHDRAWAL

(5) Total deductions **7e(5)** 31490**f** Balance at the end of the current year (subtract **e(5)** from **d**) **7f** 311446

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. ▶

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
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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
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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
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 <div style="border: 1px solid black; padding: 5px; font-size: 1.2em; font-weight: bold;">2010</div> This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan EMTEQ, INC. 401K PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 EMTEQ, INC.	D Employer Identification Number (EIN) 39-1852495	

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)	15895	
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)	64248	134416
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	4467401	5042151
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	252781	311446
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	4800325	5488013

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 through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	4800325	5488013
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)	500435	
(C) Others (including rollovers)	2a(1)(C)	15063	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		515498
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	2477	
(F) Other	2b(1)(F)	8382	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		10859
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		556618
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1082975

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	386383	
(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)		386383
f Corrective distributions (see instructions)	2f		7971
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)	933	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		933
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		395287

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		687688
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: **BAKER TILLY VIRCHOW KRAUSE, LLP**

(2) EIN: **39-0859910**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		400000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)

5b(3) PN(s)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection.
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan <u>EMTEQ, INC. 401K PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EMTEQ, INC.</u>	D Employer Identification Number (EIN) <u>39-1852495</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>06-0974148</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

4 Is the plan administrator making an election under Code section 412(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

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

Schedule R (Form 5500) 2010
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

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

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

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

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

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

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

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

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

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

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

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

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

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

**EMTEQ, INC. 401(K) PROFIT SHARING
PLAN AND TRUST**

New Berlin, Wisconsin

FINANCIAL STATEMENTS

Including Independent Auditors' Report

December 31, 2010 and 2009

EMTEQ, INC. 401(K) PROFIT SHARING PLAN AND TRUST

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INDEPENDENT AUDITORS' REPORT

To the Trustees
Emteq, Inc. 401(k) Profit Sharing Plan and Trust
New Berlin, Wisconsin

We were engaged to audit the accompanying statements of net assets available for benefits of Emteq, Inc. 401(k) Profit Sharing Plan and Trust (the "plan") as of December 31, 2010 and 2009, the statement of changes in net assets available for benefits for the year ended December 31, 2010, and the supplemental schedule as listed in the accompanying table of contents. These financial statements and supplemental schedule are the responsibility of the plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in Note 3, which was certified by The Hartford, the trustee of the plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee, 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 trustee is complete and accurate.

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

Baker Tilly Virchow Krause, LLP

Janesville, Wisconsin
August 23, 2011

EMTEQ, INC. 401(K) PROFIT SHARING PLAN AND TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2010 and 2009

ASSETS		
	<u>2010</u>	<u>2009</u>
Investments, at fair value	<u>\$ 5,389,531</u>	<u>\$ 4,728,493</u>
Receivables		
Participants' contributions	21,303	15,895
Notes receivable from participants	<u>134,416</u>	<u>64,248</u>
Total Receivables	<u>155,719</u>	<u>80,143</u>
TOTAL ASSETS	<u>5,545,250</u>	<u>4,808,636</u>
LIABILITIES		
Excess contributions payable to participants	<u>-</u>	<u>7,971</u>
NET ASSETS AVAILABLE FOR BENEFITS - AT FAIR VALUE	5,545,250	4,800,665
Adjustment from fair value to contract value for interest in common collective trust fund relating to fully benefit- responsive investment contracts	<u>(35,935)</u>	<u>(8,312)</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 5,509,315</u>	<u>\$ 4,792,353</u>

See accompanying notes to financial statements.

EMTEQ, INC. 401(K) PROFIT SHARING PLAN AND TRUST

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS Year Ended December 31, 2010

ADDITIONS

Additions to net assets attributed to

Investment income

Net appreciation in fair value of investments \$ 568,262

Interest and dividends 2,477

Total Investment Income 570,739

Contributions

Participants 529,709

Rollovers 15,063

Total Contributions 544,772

Total Additions 1,115,511

DEDUCTIONS

Deductions from net assets attributed to

Benefits paid to participants 397,616

Administrative expenses 933

Total Deductions 398,549

Net Increase 716,962

NET ASSETS AVAILABLE FOR BENEFITS - Beginning of Year 4,792,353

NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR \$ 5,509,315

See accompanying notes to financial statements.

EMTEQ, INC. 401(K) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS December 31, 2010 and 2009

NOTE 1 - Description of the Plan

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

General

The plan is a defined contribution plan established by Emteq, Inc. (the "company") and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). All employees who have completed at least two months of service with the company, as defined in the plan, and are age 18 or older are eligible to participate. Upon enrollment in the plan, a participant may direct employer and employee contributions to any combination of 25 investment options.

Contributions

Each year, participants may contribute up to the maximum percentage allowable by the IRS of pretax annual compensation (salary reduction contributions), as defined in the plan. Participants may also contribute amounts representing distributions from other qualified plans (rollover contributions). For payroll periods prior to June 1, 2009, the company matched up to 4% of the participant's compensation. Effective June 1, 2009, the safe harbor match was suspended. Additional company contributions may be contributed at the discretion of the company's Board of Directors. There was no discretionary contribution for the years ended December 31, 2010 and 2009. Contributions are subject to certain limitations.

Participant Accounts

Each participant's account is credited with the participant's salary reduction contributions, rollover contributions, and an allocation of the company's contributions and plan earnings (net of administrative expenses). Allocations are based on the participant's eligible compensation or account balances, as defined in the plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their salary reduction, rollover contributions, and safe harbor contributions, plus earnings thereon. Participants who leave the plan because of death, early or normal retirement, or disability retirement, as defined in the plan, are considered 100% vested. Company matching contributions and earnings thereon vest in accordance with provisions of the plan as follows:

<u>Vesting Years of Service</u>	<u>Percentage Vested</u>
1	0%
2	20%
3	50%
4	100%

EMTEQ, INC. 401(K) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS December 31, 2010 and 2009

NOTE 1 - Description of the Plan (cont.)

Company discretionary contributions and earnings thereon vest in accordance with provisions of the plan as follows:

<u>Vesting Years of Service</u>	<u>Percentage Vested</u>
1	0%
2	0%
3	50%
4	100%

Forfeited Accounts

As of December 31, 2010 and 2009, forfeited nonvested accounts totaled \$23,343 and \$17,613, respectively. These accounts will be reallocated to participants in the same manner as company discretionary contributions. Forfeitures allocated to participant accounts during the year ended December 31, 2010 totaled \$16,992.

Payment of Benefits

Benefits may be paid to the participant or beneficiary upon death, disability, retirement, or termination of employment, as defined in the plan agreement. The plan provides for normal retirement at age 65. No early retirement provision is provided in the plan. The total vested portion of a participant's account balance is distributed in the form of a lump-sum payment. No hardship distributions are allowed.

Termination of Plan

Although it has not expressed any intent to do so, the company has the right under the plan to terminate the plan at any time subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in their accounts.

Participant Loans

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 account balance. These loans are secured by the balance in the participant's account. The loans bear interest at rates that range from 3.25% to 5.25%, which are commensurate with local prevailing rates as determined quarterly by the plan administrator. Principal and interest is paid ratably through monthly payroll deductions.

Administrative Expenses

The company pays a portion of the plan's administrative expenses.

Reclassification

For comparability, certain 2009 amounts have been reclassified to conform with classifications adopted in 2010.

EMTEQ, INC. 401(K) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS December 31, 2010 and 2009

NOTE 2 - Summary of Significant Accounting Policies

Basis of Accounting and Use of Estimates

The accompanying financial statements have been prepared on the accrual basis of accounting. The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan's management to use estimates and assumptions that affect the accompanying financial statements and disclosures. Actual results could differ from these estimates.

Reporting of Fully Benefit-Responsive Investment Contracts

As described in Financial Accounting Standards Board Staff Position, FSP AAG INV-1 and SOP 94-4-1, Reporting of Fully Benefit-Responsive Investment Contracts Held by Certain Investment Companies Subject to the AICPA Investment Company Guide and Defined Contribution Health and Welfare and Pension Plans (the "FSP"), investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The plan invests in investment contracts through the Hartford Fixed Income Account ("Fixed Income Account"), a collective trust fund sponsored by The Hartford. As required by the FSP, the statements of net assets available for benefits present the fair value of the investment in the common collective trust fund as well as the adjustment of the investment in the common collective trust fund from fair value to contract value relating to the investment contracts. The statement of changes in net assets available for benefits is presented on a contract value basis.

Investment Valuation and Income Recognition

The plan's investments are reported at fair value using quoted market prices, except for the investment in the Fixed Income Account which is valued at contract 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.

Net appreciation of investments included in the accompanying statement of changes in net assets available for benefits includes realized gains or losses from the sale of investments and unrealized appreciation or depreciation in fair value of investments. Net unrealized appreciation or depreciation in the fair value of investments represents the net change in the fair value of the investments held during the period. The net realized gains or losses on the sale of investments represents the difference between the sale proceeds and the fair value of the investment as of the beginning of the period or the cost of the investment if purchased during the year.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis and dividends are recorded on the ex-dividend date.

EMTEQ, INC. 401(K) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS December 31, 2010 and 2009

NOTE 2 - Summary of Significant Accounting Policies (cont.)

Fixed Income Account

The Fixed Income Account, a collective trust fund, invests with the objective to provide stable investment returns with a high degree of capital protection. To achieve its investment objective, the fund may be party to guaranteed investment contracts (GICs), synthetic guaranteed investment contracts (Synthetic GICs), separate account contracts, contract value liquidity agreements, cash equivalents, and agreements to resell securities purchased (repurchase agreements). GICs represent contracts with insurance companies that provide a guaranteed return on principal, generally over a period of time, subject to the credit worthiness of the issuer. Synthetic GICs consist of investments in high-quality, fixed-income securities which include corporate bonds, mortgage-backed and asset-backed securities, and U.S. government securities, which are owned directly by the the Fixed Income Account or through units of collective investment funds, together with contract value liquidity agreements under which a bank or insurance company provides for benefit-responsive withdrawals by plan participants at contract value.

The Fixed Income Account's GICs and Synthetic GICs are carried at contract value, which represents contributions made plus interest accrued at the contract rate, less withdrawals. In monitoring liquidity, the Investment Committee of the Fund considers such factors as the benefit-responsiveness of the investment contracts, the ability of the parties to the investment contracts to perform in accordance with the terms of the contracts, and the likelihood that plan-directed withdrawals would result in payments to plan participants at amounts other than contract value.

The interest crediting rate is the periodic interest rate accrued to participants and is either set at the beginning of the contract and held constant, or reset periodically to reflect the performance of the underlying securities. Traditional GICs do not reset their crediting rates as they provide a fixed rate of interest over the term to maturity of the contract. Synthetic GICs are designed to reset their respective crediting rates, typically on a quarterly basis, and cannot credit interest at a rate less than 0%. The average yield for the fund was 3.00% and 3.01% at December 31, 2010 and 2009, respectively, and the fund reported a crediting interest rate of 3.00% at December 31, 2010 and 2009.

Withdrawals from investment contracts may be made at contract value for qualified benefit payments, including participant-directed transfers. The Fixed Income Account attempts to reduce the risk of significant non-benefit related withdrawals by participating plans by requiring 12 months written notice for such withdrawals, allowing the fund to invest in certain contracts that effect book value withdrawals from the issuing entity. The Fixed Income Account's investments in collective trust funds and cash equivalents are carried at net asset value.

Certain events limit the ability of the plan to transact at contract value with the issuer. Such events include the following: (i) material plan amendments, including partial or complete termination or merger of the plan with another plan; (ii) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA; (iii) changes to plan's prohibition on competing investment options; (iv) the closing of a plant, facility, or other business unit of the plan sponsor, or bankruptcy of the plan sponsor. The plan administrator does not believe that any events which would limit the plan's ability to transact at contract value with participants are probable of occurring.

The GICs do not permit the insurance companies to terminate the agreement prior to the scheduled maturity date.

EMTEQ, INC. 401(K) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS December 31, 2010 and 2009

NOTE 2 - Summary of Significant Accounting Policies (cont.)

Notes Receivable from Participants

In September 2010, the Financial Accounting Standards Board (FASB) released Accounting Standards Update (ASU) 2010-25, Reporting Loans to Participants by Defined Contribution Pension Plans. The ASU clarifies how loans to participants should be classified and measured by defined contribution pension benefit plans. Participant loans were previously classified as investments at fair value. The ASU requires that participant loans be classified as notes receivable from participants, which are segregated from plan investments and measured at their unpaid principal balance plus any accrued but unpaid interest. As required under the ASU, the plan has retrospectively adopted the ASU for the plan year ended December 31, 2009.

The adoption of the ASU impacted the classification of participant loans on the statement of net assets available for benefits, but had no impact on net assets available for benefits.

Payment of Benefits

Benefits are recorded when paid.

EMTEQ, INC. 401(K) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS December 31, 2010 and 2009

NOTE 3 - Information Prepared and Certified by Trustee (Unaudited)

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by The Hartford, the trustee of the plan.

	<u>2010</u>	<u>2009</u>
Investments, at fair value		
Mutual Shares	\$ 191,833	\$ 195,157
American Funds Amcap	219,455	215,268
Federated Kaufmann	308,947 *	253,185 *
Lord Abbett Small-Cap Blend	251,063	211,381
American Funds Inv Co Am	413,089 *	398,565 *
American Funds Cap Inc Bldr	390,853 *	362,073 *
Franklin Income	179,722	162,149
American Funds Am Balanced	289,115 *	259,839 *
American Funds New Prospective	402,621 *	339,595 *
American Funds Amer Mutual	69,497	55,834
The Hartford Growth Opps	56,777	49,435
American Funds Growth Fund	538,171 *	513,947 *
Van Kampen Comstock	547,062 *	513,685 *
The Hartford Global Leaders	94,318	78,092
Lord Abbett Affiliated	109,229	116,090
Lord Abbett All Value	274,318	224,975
Fixed Income Account	347,381 *	261,093 *
Lord Abbett Bond-Debenture	110,919	99,247
Mutual Discovery	168,211	140,444
American Funds Cap Wld G&I	205,824	165,579
Pioneer High Yield	22,757	8,096
American Funds Europacific	25,996	22,082
T. Rowe Price Retirement 2030	52,615	33,725
T. Rowe Price Retirement 2040	78,790	37,861
T. Rowe Price Retirement 2050	22,230	6,069
T. Rowe Price Retirement 2010	1,898	899
T. Rowe Price Retirement 2020	<u>16,840</u>	<u>4,128</u>
Total Investments	<u>\$ 5,389,531</u>	<u>\$ 4,728,493</u>
Notes receivable from participants	<u>\$ 134,416</u>	<u>\$ 64,248</u>

Investments that represent 5% or more of the plan's net assets are separately identified with an "***".

	<u>2010</u>	<u>2009</u>
Shares of collective trust fund		
Fixed Income Account - at fair value	\$ 347,381	\$ 261,093
Adjustment to contract value	<u>(35,935)</u>	<u>(8,312)</u>
Fixed Income Account - at Contract Value	<u>\$ 311,446</u>	<u>\$ 252,781</u>

EMTEQ, INC. 401(K) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS December 31, 2010 and 2009

NOTE 3 - Information Prepared and Certified by Trustee (Unaudited) (cont.)

During the year ended December 31, 2010, the plan's investments (including gains and losses on investments bought, sold, and held during the year) appreciated in value by \$568,262 and the plan's investment earnings (interest) totaled \$2,477 as follows:

Shares of registered investment companies	\$ 568,262
Interest and dividends	<u>2,477</u>
Net Investment Return Certified by Trustee	<u>\$ 570,739</u>

Investments, in general, are subject to various risks, including credit, interest, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in values of investment securities will occur in the near term, and such changes could materially affect the amounts reported in the statements of net assets available for benefits.

NOTE 4 - Fair Value of Financial Instruments

Effective January 1, 2008, the plan adopted recently enacted accounting standards which provide a framework for measuring, reporting, and disclosing fair value under generally accepted accounting principles. These regulations apply to all assets and liabilities that are measured, reported, and/or disclosed on a fair value basis.

As defined in the accounting standards, 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. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Assets and liabilities measured, reported, and/or disclosed at fair value will be classified and disclosed in one of the following three categories:

Level 1 - Quoted market prices in active markets for identical assets or liabilities.

Level 2 - Observable market based inputs or unobservable inputs that are corroborated by market data.

Level 3 - Unobservable inputs that are not corroborated by market data.

The plan sponsor is responsible for the determination of fair value. Accordingly, they perform periodic analysis on the prices received from the pricing services used to determine whether the prices are reasonable estimates of fair value. As a result of these reviews, the plan sponsor has not historically adjusted the prices obtained from the pricing services.

EMTEQ, INC. 401(K) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS December 31, 2010 and 2009

NOTE 4 - Fair Value of Financial Instruments (cont.)

The table below presents the balances of assets and liabilities measured at fair value on a recurring basis by level within the hierarchy.

December 31, 2010				
	Total	Level 1	Level 2	Level 3
Fixed Income Account	\$ 347,381	\$ -	\$ -	\$ 347,381
Mutual Funds:	-	-	-	-
Large Cap Equity Funds	3,380,838	3,380,838	-	-
Mid-Cap Equity Funds	583,265	583,265	-	-
Small Cap Equity Funds	251,063	251,063	-	-
International Equity Funds	231,820	231,820	-	-
Balanced Funds	289,115	289,115	-	-
Bond Funds	133,676	133,676	-	-
Target Date Funds	172,373	172,373	-	-
Total Investments	<u>\$ 5,389,531</u>	<u>\$ 5,042,150</u>	<u>\$ -</u>	<u>\$ 347,381</u>
December 31, 2009				
	Total	Level 1	Level 2	Level 3
Fixed Income Account	\$ 261,093	\$ -	\$ -	\$ 261,093
Mutual Funds:	-	-	-	-
Large Cap Equity Funds	3,140,333	3,140,333	-	-
Mid-Cap Equity Funds	478,160	478,160	-	-
Small Cap Equity Funds	211,381	211,381	-	-
International Equity Funds	187,662	187,662	-	-
Balanced Funds	259,839	259,839	-	-
Bond Funds	107,343	107,343	-	-
Target Date Funds	82,682	82,682	-	-
Total Investments	<u>\$ 4,728,493</u>	<u>\$ 4,467,400</u>	<u>\$ -</u>	<u>\$ 261,093</u>

EMTEQ, INC. 401(K) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS December 31, 2010 and 2009

NOTE 4 - Fair Value of Financial Instruments (cont.)

The changes in Level 3 assets and liabilities measured at fair value on a recurring basis are summarized as follows:

	<u>Fixed Income Account</u>
Balance, December 31, 2008	\$ 212,605
Contributions, withdrawals, earnings - net	<u>48,488</u>
Balance, December 31, 2009	261,093
Contributions, withdrawals, earnings - net	<u>86,288</u>
Balance, December 31, 2010	<u>\$ 347,381</u>

NOTE 5 - Amount Owed to Participants Withdrawing From the Plan

Net assets available for benefits include \$0 and \$2,733 as of December 31, 2010 and 2009, respectively, that were allocated to the accounts of persons who, as of or prior to that date, had withdrawn from participating in the earnings and operations of the plan.

NOTE 6 - Parties in Interest

Certain plan investments are shares of mutual funds managed by the custodian as defined by the plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the plan for the investment management services amounted to \$933 for the year ended December 31, 2010.

NOTE 7 - Tax Status

The plan obtained its latest determination letter on March 31, 2008, in which the Internal Revenue Service stated that the plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The plan has been amended since receiving the determination letter. The plan administrator believes that the plan, as amended, is designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, the plan administrator believes that the plan was qualified and the related trust was tax-exempt at the financial statement date.

EMTEQ, INC. 401(K) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS December 31, 2010 and 2009

NOTE 8 - Reconciliation of Financial Statements to Schedule H Form 5500

The financial statements have been prepared using the accrual method of accounting while the plan's Form 5500 has been prepared on the modified cash-basis method of accounting. The reconciliation between the financial statements and Form 5500 are as follows:

	<u>2010</u>	<u>2009</u>
Total assets per Form 5500, Schedule H	\$ 5,488,012	\$ 4,800,324
Excess contributions payable recorded for financial statement purposes	-	(7,971)
Participants' contribution receivable	<u>21,303</u>	<u>-</u>
Net Assets Available for Benefits per Financial Statements	<u>\$ 5,509,315</u>	<u>\$ 4,792,353</u>
Net income per Form 5500, Schedule H	\$ 687,688	
Excess contributions payable recorded for financial statement purposes - 12/31/2009	7,971	
Participants' contribution receivable - 12/31/2010	<u>21,303</u>	
Increase in Net Assets Available for Benefits per Financial Statements	<u>\$ 716,962</u>	

NOTE 9 - Subsequent Event

The plan has evaluated subsequent events through August 23, 2011, which is the date that the financial statements were approved and available to be issued, for events requiring recording or disclosure in the plan's financial statements. On August 1, 2011 Emteq, Inc. changed plan trustees from Hartford to Fidelity. The total value of assets transferred to Fidelity was \$5,521,720.

SUPPLEMENTAL INFORMATION

EMTEQ, INC. 401(K) PROFIT SHARING PLAN AND TRUST

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

Plan 001

EIN 39-1852495

December 31, 2010

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	The Hartford	Mutual Shares	**	\$ 191,833
	American Funds	American Funds Amcap	**	219,455
	Kaufmann	Federated Kaufmann	**	308,947
	Lord Abbett	Lord Abbett Small-Cap Blend	**	251,063
	American Funds	American Funds Inv Co Am	**	413,089
	American Funds	American Funds Cap Inc Bldr	**	390,853
	Franklin	Franklin Income	**	179,722
	American Funds	American Funds Am Balanced	**	289,115
	American Funds	American Funds New Prospective	**	402,621
	American Funds	American Funds Amer Mutual	**	69,497
*	The Hartford	The Hartford Growth Opps	**	56,777
	American Funds	American Funds Growth Fund	**	538,171
	Van Kampen	Van Kampen Comstock	**	547,062
*	The Hartford	The Hartford Global Leaders	**	94,318
	Lord Abbett	Lord Abbett Affiliated	**	109,229
	Lord Abbett	Lord Abbett All Value	**	274,318
*	The Hartford	Fixed Income Account	**	347,381
*	The Hartford	Lord Abbett Bond-Debenture	**	110,919
	American Funds	Mutual Discovery	**	168,211

EMTEQ, INC. 401(K) PROFIT SHARING PLAN AND TRUST

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

Plan 001

EIN 39-1852495

December 31, 2010

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Pioneer	American Funds Cap Wld G&I	**	\$ 205,824
	American Funds	Pioneer High Yield	**	22,757
	T. Rowe Price	American Funds Europacific	**	25,996
	T. Rowe Price	T. Rowe Price Retirement 2030	**	52,615
	T. Rowe Price	T. Rowe Price Retirement 2040	**	78,790
	T. Rowe Price	T. Rowe Price Retirement 2050	**	22,230
	T. Rowe Price	T. Rowe Price Retirement 2010	**	1,898
	T. Rowe Price	T. Rowe Price Retirement 2020	**	16,840
*	Participant loans	Participant loans 3.25% to 5.25%	\$0	<u>134,416</u>
				<u>\$ 5,523,947</u>

* Represents a party in interest

** Cost omitted for participant directed investments

EMTEQ, INC. 401(K) PROFIT SHARING PLAN AND TRUST

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

Plan 001

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EMTEQ, INC. 401(K) PROFIT SHARING PLAN AND TRUST

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

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