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
ALTIRA, INC. PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1994

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

3225 NW 112 ST
MIAMI, FL 33167-3310

2b Employer Identification Number (EIN)
59-2472239

2c Sponsor's telephone number
305-687-8074

2d Business code (see instructions)
325900

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.	10/13/2011	RAMON E. POO, SR.
	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")
ALTIRA, INC.

3225 NW 112 ST
MIAMI, FL 33167-3310

3b Administrator's EIN
59-2472239

3c Administrator's telephone number
305-687-8074

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**	187
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**	146
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	38
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	184
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	1
f	Total. Add lines **6d** and **6e**	**6f**	185
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	179
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	7
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 3D

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)		0 **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
ALTIRA, INC. PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
59-2472239

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)

EVENSKY & KATZ WEALTH MANAGEMENT

2333 PONCE DE LEON BLVD. SUITE 1100
CORAL GABLES, LA 33134

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	NONE	19570	Yes [ ] No [X]	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 ☐

(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
ALTIRA, INC. PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
59-2472239

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)	200000	200000
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	1188	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	115173	14252
(2) U.S. Government securities	1c(2)	57882	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	43171	104798
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(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)	2165542	2728582
(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	2582956	3047632
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	2582956	3047632

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)	200000	
(B) Participants	2a(1)(B)	0	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		200000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	16	
(B) U.S. Government securities	2b(1)(B)	1229	
(C) Corporate debt instruments	2b(1)(C)	10676	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		11921
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	0	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	1571694	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	1563000	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		8694

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	4798	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		4798
(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)		280358
c Other income	2c		-3
d Total income. Add all **income** amounts in column (b) and enter total	2d		505768
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	21522	
(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)		21522
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	19570	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		19570
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		41092
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		464676
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) [X] 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 [X] No

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

(1) Name: TOPPING, KESSLER & CO. (2) EIN: 65-0517158

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		200000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

SCHEDULE R
(Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection.

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

A Name of plan
ALTIRA, INC. PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
59-2472239

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): 65-1209545

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):

ALTIRA, INC. PROFIT SHARING PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES

YEARS ENDED DECEMBER 31, 2010 AND 2009

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

TO THE PLAN ADMINISTRATORS OF THE
ALTIRA, INC. PROFIT SHARING PLAN
MIAMI, FLORIDA

WE HAVE AUDITED THE ACCOMPANYING STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS OF THE ALTIRA, INC. PROFIT SHARING PLAN AS OF DECEMBER 31, 2010 AND 2009, AND THE RELATED STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR ENDED DECEMBER 31, 2010. THESE FINANCIAL STATEMENTS ARE THE RESPONSIBILITY OF THE PLAN'S MANAGEMENT. OUR RESPONSIBILITY IS TO EXPRESS AN OPINION ON THESE FINANCIAL STATEMENTS BASED ON OUR AUDITS.

WE CONDUCTED OUR AUDITS IN ACCORDANCE WITH AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA. THOSE STANDARDS REQUIRE THAT WE PLAN AND PERFORM THE AUDIT TO OBTAIN REASONABLE ASSURANCE ABOUT WHETHER THE FINANCIAL STATEMENTS ARE FREE OF MATERIAL MISSTATEMENT. AN AUDIT INCLUDES EXAMINING, ON A TEST BASIS, EVIDENCE SUPPORTING THE AMOUNTS AND DISCLOSURES IN THE FINANCIAL STATEMENTS. AN AUDIT ALSO INCLUDES ASSESSING THE ACCOUNTING PRINCIPLES USED AND SIGNIFICANT ESTIMATES MADE BY MANAGEMENT, AS WELL AS EVALUATING THE OVERALL FINANCIAL STATEMENT PRESENTATION. WE BELIEVE THAT OUR AUDITS PROVIDE A REASONABLE BASIS FOR OUR OPINION.

IN OUR OPINION, THE FINANCIAL STATEMENTS REFERRED TO ABOVE PRESENT FAIRLY, IN ALL MATERIAL RESPECTS, THE NET ASSETS AVAILABLE FOR BENEFITS OF THE ALTIRA, INC. PROFIT SHARING PLAN AS OF DECEMBER 31, 2010 AND 2009, AND THE CHANGES IN ITS NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR ENDED DECEMBER 31, 2010, IN CONFORMITY WITH ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA.

OUR AUDITS WERE CONDUCTED FOR THE PURPOSE OF FORMING AN OPINION ON THE BASIC FINANCIAL STATEMENTS TAKEN AS A WHOLE. THE SUPPLEMENTAL SCHEDULE OF ASSETS (HELD AT END OF YEAR) AND THE SCHEDULE OF REPORTABLE TRANSACTIONS, TOGETHER REFERRED TO AS "SUPPLEMENTAL INFORMATION", ARE PRESENTED FOR THE PURPOSE OF ADDITIONAL ANALYSIS AND ARE NOT A REQUIRED PART OF THE BASIC FINANCIAL STATEMENTS BUT ARE SUPPLEMENTARY INFORMATION REQUIRED BY THE DEPARTMENT OF LABOR'S RULES AND REGULATIONS FOR REPORTING AND DISCLOSURE UNDER THE EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974. THIS SUPPLEMENTAL INFORMATION IS THE RESPONSIBILITY OF THE PLAN'S MANAGEMENT. THE SUPPLEMENTAL INFORMATION HAS BEEN SUBJECTED TO THE AUDITING PROCEDURES APPLIED IN THE AUDITS OF THE BASIC FINANCIAL STATEMENTS AND, IN OUR OPINION, ARE FAIRLY STATED IN ALL MATERIAL RESPECTS IN RELATION TO THE BASIC FINANCIAL STATEMENTS TAKEN AS A WHOLE.

HOLLYWOOD, FLORIDA
OCTOBER 12, 2011

Topping Kessler & Co.

ALTIRA, INC. PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2010 AND 2009

	2010	2009
ASSETS		
CASH AND CASH EQUIVALENTS	$ 14,252	$ 115,174
INVESTMENTS AT FAIR MARKET VALUE:		
GOVERNMENT SECURITIES	-	57,882
CORPORATE BONDS	104,798	43,171
BOND FUNDS	947,590	785,455
EQUITY FUNDS	1,036,619	777,154
INDEX FUNDS	724,065	602,933
SHORT-TERM SECURITIES	20,309	-
TOTAL INVESTMENTS	2,847,633	2,381,769
EMPLOYER CONTRIBUTION RECEIVABLE	200,000	200,000
NET ASSETS AVAILABLE FOR BENEFITS	$3,047,633	$2,581,769

SEE ACCOMPANYING NOTES

ALTIRA, INC. PROFIT SHARING PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2010

ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
EMPLOYER'S CONTRIBUTION	$ 200,000
NET REALIZED AND UNREALIZED GAINS AND LOSSES	294,856
INTEREST AND OTHER INVESTMENT INCOME, NET OF REINVESTED INCOME OF $66,871	12,100
TOTAL ADDITIONS	506,956
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
BENEFITS PAID TO PARTICIPANTS	21,522
ADMINISTRATIVE EXPENSES	19,570
TOTAL DEDUCTIONS	41,092
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	465,864
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	2,581,769
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	$3,047,633

SEE ACCOMPANYING NOTES

1. DESCRIPTION OF THE PLAN

THE FOLLOWING DESCRIPTION OF THE ALTIRA, INC. PROFIT SHARING PLAN (THE PLAN) PROVIDES ONLY GENERAL INFORMATION. PARTICIPANTS SHOULD REFER TO THE PLAN AGREEMENT FOR A MORE COMPLETE DESCRIPTION OF THE PLAN'S PROVISIONS.

GENERAL

THE PLAN IS A NONCONTRIBUTORY DEFINED CONTRIBUTION PLAN COVERING ALL EMPLOYEES OF ALTIRA, INC. WHO HAVE COMPLETED 501 HOURS OF SERVICE AND ARE AGE TWENTY-ONE OR OLDER. FOR INITIAL ELIGIBILITY PURPOSES, THE EMPLOYEE MUST COMPLETE 1000 HOURS OF SERVICE IN A TWELVE MONTH PERIOD TO BE ABLE TO PARTICIPATE IN THE PLAN. IT IS SUBJECT TO THE PROVISIONS OF THE EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974 (ERISA).

CONTRIBUTIONS AND EARNINGS ALLOCATION

EACH YEAR, THE EMPLOYER WILL MAKE A DISCRETIONARY CONTRIBUTION TO THE PLAN IN ACCORDANCE WITH THE CONTRIBUTION FORMULA ELECTED IN THE PLAN ADOPTION AGREEMENT. PARTICIPANTS WHO TERMINATE THEIR EMPLOYMENT BEFORE RENDERING THEIR 501 HOURS OF SERVICE FORFEIT THE RIGHT TO RECEIVE THE PORTION OF THEIR ACCUMULATED PLAN BENEFITS. FORFEITED NON-VESTED ACCOUNT BALANCES OF TERMINATED PARTICIPANTS ARE REALLOCATED TO REMAINING PARTICIPANTS. TOTAL FORFEITED NON-VESTED ACCOUNTS WERE $5,593 DURING 2010. THE HOURS OF SERVICE REQUIREMENT DOES NOT APPLY AS A RESULT OF A TERMINATION DUE TO RETIREMENT, DISABILITY OR DEATH. PLAN EARNINGS ARE ALLOCATED BASED ON THE RATIO OF THE PARTICIPANT'S BEGINNING ACCOUNT BALANCE TO THE TOTAL FUND'S BEGINNING BALANCE.

THE PLAN ACCEPTS DIRECT PARTICIPANT ROLLOVER AND TRANSFER CONTRIBUTIONS FROM QUALIFIED PLANS AFTER THE EMPLOYEE BECOMES A PLAN PARTICIPANT. PARTICIPANTS ARE IMMEDIATELY VESTED IN THEIR CONTRIBUTIONS.

PARTICIPANTS' ACCOUNTS

EACH PARTICIPANT'S ACCOUNT IS CREDITED WITH (a) AN ALLOCATION OF THE EMPLOYER CONTRIBUTION, (b) THE AMOUNT OF ANY ROLLOVER OR TRANSFER CONTRIBUTION, IF ANY, (c) A SHARE OF ANY FORFEITED AMOUNTS OF FORMER EMPLOYEES, IF APPLICABLE, (d) AN ALLOCATION OF PLAN EARNINGS OR LOSSES, (e) ANY WITHDRAWALS OR DISTRIBUTIONS, AND (f) A SHARE OF ADMINISTRATIVE FEES AND EXPENSES PAID OUT OF THE PLAN, IF APPLICABLE.

VESTING AND PAYMENT OF BENEFITS

A PARTICIPANT BEGINS VESTING UPON COMPLETING THE FIRST YEAR OF CREDITED SERVICE, AND UPON COMPLETING SIX (6) YEARS OF CREDITED SERVICE, PARTICIPANTS ARE FULLY VESTED IN PLAN BENEFITS. TO VEST EACH YEAR, A PARTICIPANT MUST HAVE AT LEAST 1,000 SERVICE HOURS IN A TWELVE (12) MONTH PERIOD. PARTICIPANTS MAY WITHDRAW ON ALL OR ANY PART OF THEIR VESTED ACCOUNT BALANCE AFTER HAVING ATTAINED AGE 59.5.

1. DESCRIPTION OF THE PLAN (CONTINUED)

VESTING AND PAYMENT OF BENEFITS (CONTINUED)

UPON NORMAL RETIREMENT (65 YEARS OF AGE), DEATH OR DISABILITY, OR SIX (6) YEARS OF PARTICIPATION, A PARTICIPANT'S ACCOUNT BECOMES FULLY VESTED. THE PARTICIPANT WILL RECEIVE THE ACCUMULATED INVESTMENT AS A LUMP SUM DISTRIBUTION. IF EMPLOYMENT IS TERMINATED FOR ANY OTHER REASON, PARTICIPANTS MAY RECEIVE THEIR VESTED SHARE AS A LUMP SUM DISTRIBUTION.

PLAN EXPENSES

EXPENSES RELATED TO TRANSACTIONS ATTRIBUTED TO PARTICIPANTS' INVESTMENT ACCOUNTS ARE CONSIDERED AN EXPENSE OF THE PLAN AND ARE ALLOCATED TO THE PARTICIPANTS' ACCOUNTS. OTHER ADMINISTRATIVE EXPENSES RELATING TO PROFESSIONAL FEES ARE PAID BY THE PLAN SPONSOR, ALTIRA, INC.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ESTIMATES

THE PREPARATION OF FINANCIAL STATEMENTS IN CONFORMITY WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES REQUIRES THE PLAN ADMINISTRATOR TO MAKE ESTIMATES AND ASSUMPTIONS THAT AFFECT THE ACCOMPANYING FINANCIAL STATEMENTS AND DISCLOSURES. ACCORDINGLY, ACTUAL RESULTS MAY DIFFER FROM THOSE ESTIMATES.

BASIS OF ACCOUNTING AND INCOME RECOGNITION

THE PLAN TRUST ACCOUNTS ARE MAINTAINED ON THE ACCRUAL BASIS OF ACCOUNTING. UNDER THIS METHOD, INCOME IS RECOGNIZED WHEN EARNED, AND EXPENSES ARE RECORDED WHEN INCURRED WITHOUT REGARD TO THE TIME OF CASH RECEIPT AND DISBURSEMENT. PURCHASES AND SALES OF SECURITIES ARE RECORDED ON A TRADE-DATE BASIS. DIVIDENDS ARE RECORDED ON THE EX-DIVIDEND DATE. NET REALIZED AND UNREALIZED GAINS AND LOSSES INCLUDE THE PLAN'S GAINS AND LOSSES ON INVESTMENTS BOUGHT AND SOLD AS WELL AS HELD DURING THE YEAR.

INVESTMENT VALUATION

THE PLAN'S INVESTMENTS ARE STATED AT FAIR MARKET VALUE. FAIR VALUE IS THE PRICE THAT WOULD BE RECEIVED TO SELL AN ASSET OR PAID TO TRANSFER A LIABILITY IN AN ORDERLY TRANSACTION BETWEEN MARKET PARTICIPANTS AT THE MEASUREMENT DATE. SEE NOTE 3 FOR A DISCUSSION OF FAIR VALUE MEASUREMENTS.

PAYMENT OF BENEFITS

BENEFITS ARE RECORDED WHEN PAID.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

RECENT ACCOUNTING PRONOUNCEMENT

ASC 855-10

IN MAY 2009, THE FASB ISSUED ASC 855-10, *SUBSEQUENT EVENTS* (ASC 855-10), WHICH CODIFIED THE GUIDANCE REGARDING DISCLOSURE OF EVENTS OCCURRING SUBSEQUENT TO THE BALANCE SHEET DATE. ASC 855-10 DOES NOT CHANGE THE DEFINITION OF A SUBSEQUENT EVENT, BUT REQUIRES DISCLOSURE OF THE DATE THROUGH WHICH SUBSEQUENT EVENTS WERE EVALUATED WHEN DETERMINING WHETHER ADJUSTMENT TO OR DISCLOSURE IN THE FINANCIAL STATEMENTS IS REQUIRED. ASC 855-10 IS REQUIRED FOR INTERIM OR ANNUAL FINANCIAL PERIODS ENDING AFTER JUNE 15, 2009, AND APPLIED PROSPECTIVELY. SINCE ASC 855-10 REQUIRES ONLY ADDITIONAL DISCLOSURES CONCERNING SUBSEQUENT EVENTS, THE ADOPTION OF THE STANDARD DID NOT HAVE AN AFFECT ON THE FINANCIAL STATEMENTS.

3. FAIR VALUE MEASUREMENTS

THE PLAN'S INVESTMENTS ARE REPORTED AT FAIR VALUE IN THE ACCOMPANYING STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS. THE METHODS USED TO MEASURE FAIR VALUE MAY PRODUCE AN AMOUNT THAT MAY NOT BE INDICATIVE OF NET REALIZABLE VALUE OR REFLECTIVE OF FUTURE FAIR VALUES. FURTHERMORE, ALTHOUGH THE PLAN BELIEVES ITS VALUATION ON 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 TABLES SET FORTH, BY LEVEL WITH THE FAIR VALUE HIERARCHY, THE PLAN'S INVESTMENTS AT FAIR VALUE AS OF DECEMBER 31, 2010 AND 2009:

		FAIR VALUE MEASUREMENTS USING:
		QUOTED PRICES IN ACTIVE MARKETS FOR IDENTICAL ASSETS
DECEMBER 31, 2010	FAIR VALUE	(LEVEL 1)
MUTUAL FUNDS	$ 2,728,583	$ 2,728,583
CORPORATE BONDS	104,798	104,798
TOTAL	$ 2,833,381	$ 2,833,381

3. FAIR VALUE MEASUREMENTS (CONTINUED)

DECEMBER 31, 2009	FAIR VALUE	FAIR VALUE MEASUREMENTS USING: QUOTED PRICES IN ACTIVE MARKETS FOR IDENTICAL ASSETS (LEVEL 1)
MUTUAL FUNDS	$ 2,165,542	$ 2,165,542
CORPORATE BONDS	43,171	43,171
U.S. GOVERNMENT SECURITIES	57,882	57,882
TOTAL	$ 2,266,595	$ 2,266,595

THE FAIR VALUE MEASUREMENT ACCOUNTING LITERATURE ESTABLISHES A FAIR VALUE HIERARCHY THAT PRIORITIZES THE INPUTS TO VALUATION TECHNIQUES USED TO MEASURE FAIR VALUE. THIS HIERARCHY CONSISTS OF THREE BROAD LEVELS: LEVEL 1 INPUTS CONSIST OF UNADJUSTED QUOTED PRICES IN ACTIVE MARKETS FOR IDENTICAL ASSETS AND HAVE THE HIGHEST PRIORITY, AND LEVEL 3 INPUTS HAVE THE LOWEST PRIORITY. THE PLAN USES APPROPRIATE VALUATION TECHNIQUES BASED ON THE AVAILABLE INPUTS TO MEASURE THE FAIR VALUE OF ITS INVESTMENTS. WHEN AVAILABLE, THE PLAN MEASURES FAIR VALUE USING LEVEL 1 INPUTS BECAUSE THEY GENERALLY PROVIDE THE MOST RELIABLE EVIDENCE OF FAIR VALUE. LEVEL 2 AND LEVEL 3 INPUTS ARE ONLY USED WHEN LEVEL 1 INPUTS ARE NOT AVAILABLE.

LEVEL 1 FAIR VALUE MEASUREMENTS

THE FAIR VALUE OF MUTUAL FUNDS IS BASED ON QUOTED NET ASSET VALUES OF THE SHARES HELD BY THE PLAN AT YEAR-END. THE FAIR VALUE OF THE CORPORATE BONDS ARE BASED ON QUOTED MARKET PRICES.

4. INVESTMENTS

THE FAIR VALUE OF NON-PARTICIPANT DIRECTED INVESTMENTS THAT REPRESENT 5% OR MORE OF THE PLAN'S NET ASSETS AT DECEMBER 31, 2010 AND 2009 IS AS FOLLOWS:

	2010	2009
CHARLES SCHWAB & CO., INC.:		
PIMCO REAL RETURN BOND FUND	$ 136,056	$ 140,830
DFA INTERNATIONAL CORE EQUITY PORTFOLIO	244,358	204,060
ARTIO INTERNATIONAL EQUITY FUND	270,354	304,643
RUSSELL 3000 INDEX FUND	519,301	425,112
PIMCO TOTAL RETURN BOND FUND	93,538	162,920
PIMCO LOW DURATION BOND FUND	302,573	244,588
BLACKROCK LOW DURATION BOND FUND	93,856	190,115
	$1,660,036	$1,672,268

DURING 2010, THE PLAN'S INVESTMENTS (INCLUDING GAINS AND LOSSES ON INVESTMENTS BOUGHT, SOLD AND HELD DURING THE YEAR) HAD A NET APPRECIATION IN VALUE OF $294,856 AS FOLLOWS:

GOVERNMENT SECURITIES	$ 1,161
CORPORATE BONDS	3,486
BOND FUNDS	64,793
EQUITY FUNDS	116,999
INDEX FUNDS	108,417
	$ 294,856

5. RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

THERE WERE NO RECONCILING ITEMS RELATING TO THE NET ASSETS AVAILABLE FOR BENEFITS PER THE FINANCIAL STATEMENTS AT DECEMBER 31, 2010 OR 2009 TO SCHEDULE H OF FORM 5500.

6. TAX STATUS

THE INTERNAL REVENUE SERVICE HAS DETERMINED AND INFORMED THE COMPANY BY A LETTER DATED NOVEMBER 19, 2001 THAT THE PLAN PROTOTYPE AND RELATED TRUST ARE DESIGNED IN ACCORDANCE WITH APPLICABLE SECTIONS OF THE INTERNAL REVENUE CODE (IRC). ALTHOUGH THE PLAN HAS BEEN AMENDED SINCE RECEIVING THE DETERMINATION LETTER, THE PLAN ADMINISTRATOR BELIEVES THAT THE PLAN IS CURRENTLY DESIGNED AND IS BEING OPERATED IN COMPLIANCE WITH THE APPLICABLE REQUIREMENTS OF THE IRC.

7. RISKS AND UNCERTAINTIES

THE PLAN INVESTS IN VARIOUS INVESTMENT SECURITIES. INVESTMENT SECURITIES ARE EXPOSED TO VARIOUS RISKS SUCH AS INTEREST RATE, MARKET, AND CREDIT RISKS. DUE TO THE LEVEL OF RISK ASSOCIATED WITH CERTAIN INVESTMENT SECURITIES, IT IS AT LEAST REASONABLY POSSIBLE THAT CHANGES IN THE VALUES OF INVESTMENT SECURITIES WILL OCCUR IN THE NEAR TERM AND THAT SUCH CHANGES COULD MATERIALLY AFFECT PARTICIPANTS' ACCOUNT BALANCES AND THE AMOUNTS REPORTED IN THE STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS.

8. PLAN TERMINATION

ALTHOUGH IT HAS NOT EXPRESSED ANY INTENT TO DO SO, THE EMPLOYER 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 PERCENT VESTED IN THEIR ACCOUNTS.

9. AMENDMENT

THE PLAN WAS AMENDED EFFECTIVE JANUARY 1, 2009 TO INCORPORATE EGTRRA PROVISIONS AND EXCLUDE LEASED EMPLOYEES FROM PARTICIPATION IN THE PLAN.

10. SUBSEQUENT EVENT

SUBSEQUENT EVENTS HAVE BEEN EVALUATED THROUGH OCTOBER 12, 2011, WHICH IS THE DATE THE FINANCIAL STATEMENTS WERE AVAILABLE TO BE ISSUED.

SUPPLEMENTAL SCHEDULES

ALTIRA, INC. PROFIT SHARING PLAN
EIN: 59-2472239
PLAN NUMBER: 001
SCHEDULE H, LINE 4i
(SCHEDULE OF ASSETS HELD AT END OF YEAR)
DECEMBER 31, 2010

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment (e.g. Maturity Date, Interest Rate, Collateral, Par or Maturity Date)	(d) Cost	(e) Current Value
*	Cash & Cash Equivalents	-	-	$14,252
*	Pimco Enhanced Short Maturity Strategy Fund	201.6556 shares	20,229	20,309
*	Deutsche Bank Corp. Bonds	56,000; 8/23/2011 maturity	56,000	55,184
*	JP Morgan Chase Corp. Bonds	44,000; 4/18/2011 maturity	44,000	49,614
*	Blackrock Low Duration Bond Fund	9,726.0140 shares	87,670	93,856
*	JP Morgan High-Yield Bond Fund	6,612.8810 shares	40,807	53,895
*	JP Morgan Strategic Income Bond Fund	11,486.6140 shares	134,656	135,887
*	Pimco Low Duration Bond Fund	29,121.5320 shares	279,458	302,573
*	Pimco Real Return Bond Fund	11,976.7450 shares	115,507	136,056
*	Pimco Total Return Bond Fund	8,621.0440 shares	88,162	93,538
*	Pimco Unconstrained Bond Fund	11,872.5380 shares	134,173	131,785
*	AQR Diversified Arbitrage CLI	7,346.6480 shares	78,233	81,842
*	ASG Global Alternatives FD CLY	7,780.3270 shares	83,097	86,828
*	DFA Emerging Markets Core Equity Portfolio	4,139.1270 shares	83,412	91,723
*	DFA US Small Cap Value Equity Portfolio	5,693.0570 shares	85,107	145,571
*	DFA International Core Equity Portfolio	21,701.4170shares	206,400	244,358
*	ARTIO International Equity Fund	8,969.9560 shares	216,485	270,355
*	Goldman Sachs Satellite Strategies Equity Portfolio	7,321.2530 shares	43,768	58,131
*	Mathews Pacific Tiger Equity Fund	2,466.3390 shares	44,191	57,811
*	Russell 3000 Index Fund	6,928.6281 shares	419,512	519,301
*	S&P Midcap 400 Index Fund	1,027.7291 shares	65,761	81,663
*	Emerging Markets Index Fund	1,159 shares	28,711	55,217
*	Barclays DJ UBS Commodity Index Fund	1,382 shares	49,120	67,884
	Total Account Value			$2,847,633

* Party-in-interest (Charles Schwab & Co., Inc.) to the Plan.

ALTIRA, INC. PROFIT SHARING PLAN
EIN NUMBER: 59-2472239
PLAN NUMBER: 001
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2010

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
Purchases:						
Charles Schwab & Co., Inc.	Blackrock Low Duration Bond Fund	$ 39,224	-	$ 39,224	-	-
Charles Schwab & Co., Inc.	JP Morgan Strategic Income Bond Fund	$133,000	-	$133,000	-	-
Charles Schwab & Co., Inc.	PIMCO Unconstrained Bond Fund	$133,000	-	$133,000	-	-
Sales:						
Charles Schwab & Co., Inc.	Blackrock Low Duration Bond Fund	-	$142,000	$141,983	$142,000	$17

(e) and (f) not applicable.

ALTIRA, INC. PROFIT SHARING PLAN
EIN NUMBER: 59-2472239
PLAN NUMBER: 001
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2010

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
Purchases:						
Charles Schwab & Co., Inc.	Blackrock Low Duration Bond Fund	$ 39,224	-	$ 39,224	-	-
Charles Schwab & Co., Inc.	JP Morgan Strategic Income Bond Fund	$133,000	-	$133,000	-	-
Charles Schwab & Co., Inc.	PIMCO Unconstrained Bond Fund	$133,000	-	$133,000	-	-
Sales:						
Charles Schwab & Co., Inc.	Blackrock Low Duration Bond Fund	-	$142,000	$141,983	$142,000	$17

(e) and (f) not applicable.

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
ALTIRA, INC. PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1994

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

3225 NW 112 ST

MIAMI FL 33167-3310

2b Employer Identification Number (EIN)
59-2472239

2c Sponsor's telephone number
305-687-8074

2d Business code (see instructions)
325900

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	Ramon E. Poo	10-13-11	Ramon E. Poo, Sr.
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Ramon E. Poo	10-13-11	Ramon E. Poo, Sr.
	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")
ALTIRA, INC.

3225 NW 112 ST

MIAMI FL 33167-3310

3b Administrator's EIN
59-2472239

3c Administrator's telephone number
305-687-8074

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**	187
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**	146
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	38
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	184
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	1
f	Total. Add lines **6d** and **6e**	**6f**	185
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	179
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	7
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 3D

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)

ALTIRA, INC. PROFIT SHARING PLAN
EIN: 59-2472239
PLAN NUMBER: 001
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(SCHEDULE OF ASSETS HELD AT END OF YEAR)
DECEMBER 31, 2010

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