Form 5500	Annual Return/Report of Employee Benefit Plan	OMB Nos. 1210-0110 1210-0089
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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;
- [X] 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
GOLD KEY PROCESSING INC 401(K) PROFIT SHARING PLAN & TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2003

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

14910 MADISON RD
MIDDLEFIELD, OH 44062

2b Employer Identification Number (EIN) 31-1557121

2c Sponsor's telephone number 440-632-0901

2d Business code (see instructions) 339900

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	JOHN KOTARA
	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

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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") GOLD KEY PROCESSING INC 14910 MADISON RD MIDDLEFIELD, OH 44062	**3b** Administrator's EIN 31-1557121 **3c** Administrator's telephone number 440-632-0901

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:		**4b** EIN
a Sponsor's name		**4c** PN

5 Total number of participants at the beginning of the plan year	**5**	154
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**	161
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	15
d Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	176
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	176
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	176
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	3
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

2E 2G 2J 2K 2T 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)			**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)	X	Trust	**(3)**	X	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			**b General Schedules**			
(1)	X	**R** (Retirement Plan Information)	**(1)**	X		**H** (Financial Information)
(2)	☐	**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	**(2)**	☐		**I** (Financial Information – Small Plan)
			(3)	☐	0	**A** (Insurance Information)
			(4)	☐		**C** (Service Provider Information)
(3)	☐	**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	**(5)**	☐		**D** (DFE/Participating Plan Information)
			(6)	☐		**G** (Financial Transaction Schedules)

SCHEDULE H (Form 5500)	Financial 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), and section 6058(a) of the Internal Revenue Code (the Code). ▶ **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
GOLD KEY PROCESSING INC 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
GOLD KEY PROCESSING INC

D Employer Identification Number (EIN)
31-1557121

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	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	166300	116926
(2) U.S. Government securities	1c(2)	0	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	
(B) All other	1c(3)(B)	0	
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	
(B) Common	1c(4)(B)	0	
(5) Partnership/joint venture interests	1c(5)	0	
(6) Real estate (other than employer real property)	1c(6)	0	
(7) Loans (other than to participants)	1c(7)	0	
(8) Participant loans	1c(8)	96891	100194
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	2336341	3032190
(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	
(2) Employer real property	1d(2)	0	
e Buildings and other property used in plan operation	1e	0	
f Total assets (add all amounts in lines 1a through 1e)	1f	2599532	3249310
Liabilities			
g Benefit claims payable	1g	0	
h Operating payables	1h	0	
i Acquisition indebtedness	1i	0	
j Other liabilities	1j	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	2599532	3249310

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)	258877	
(B) Participants	2a(1)(B)	432512	
(C) Others (including rollovers)	2a(1)(C)	28385	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		719774
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	14	
(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)	4246	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		4260
(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)	78010	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		78010
(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)		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)		248914
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1050958

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	385758	
(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)		385758
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		7929
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)	4900	
(2) Contract administrator fees	2i(2)	1695	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	898	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		7493
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		401180

Net Income and Reconciliation

k Net income (loss). Subtract line **2j** from line **2d**	2k		649778
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: GALLOVIC, GRANITO & CO LTD **(2)** EIN: 34-1723186

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		500000
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)	Retirement Plan 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 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.**	**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
GOLD KEY PROCESSING INC 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
GOLD KEY PROCESSING INC

D Employer Identification Number (EIN)
31-1557121

Part I Distributions

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

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

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

EIN(s): 16-1470238 _____

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):

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):

GOLD KEY PROCESSING, INC. 401(k) SAVINGS PLAN
MIDDLEFIELD, OHIO

REPORT ON AUDIT OF FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

GALLOVIC, GRANITO & CO. LTD
CERTIFIED PUBLIC ACCOUNTANTS
MENTOR, OHIO

GOLD KEY PROCESSING, INC. 401(k) SAVINGS PLAN

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GALLOVIC, GRANITO & CO. LTD
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Trustees of
Gold Key Processing, Inc. 401(k) Savings Plan

We were engaged to audit the financial statements of Gold Key Processing, Inc. 401(k) Savings Plan as of December 31, 2010 and 2009, and for the years ended December 31, 2010 and 2009 and the supplementary schedule as of December 31, 2010 as listed in the accompanying index. These financial statements and schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note D, which was certified by Mid Atlantic Trust Company, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trust company holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trust company as of and for the years ended December 31, 2010 and 2009, that the information provided to the plan administrator by the trust is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and schedule taken as a whole. The form and content of the information included in the financial statements and 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 Security Act of 1974.

Gallovic, Granito & Co LTD

October 10, 2011
Mentor, Ohio

8518 Mentor Avenue, Suite A Mentor, Ohio 44060
Fax (440) 951-8976
(440) 951-1173

GOLD KEY PROCESSING, INC. 401(k) SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2010 AND 2009

	2010	2009
ASSETS		
Investments at fair value (Note D & H):		
Held by trust company:		
Cash equivalents	$ 116,926	$ 166,300
Mutual funds	3,032,190	2,336,341
	3,149,116	2,502,641
Receivables		
Notes receivable from participants (Note E)	100,194	96,891
TOTAL ASSETS	3,249,310	2,599,532
LIABILITIES	-	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 3,249,310	$ 2,599,532

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

GOLD KEY PROCESSING, INC. 401(k) SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Years Ended December 31,	
	2010	2009
ADDITIONS		
Additions to net assets attributed to:		
Investment activity:		
Net appreciation (depreciation) in fair value of investments	$ 326,938	$ 275,821
Interest income	4,246	4,986
	331,184	280,807
Contributions		
Participants	459,141	399,013
Employer	260,633	231,545
	719,774	630,558
TOTAL ADDITIONS (DEDUCTIONS)	1,050,958	911,365
DEDUCTIONS		
Deductions from net assets attributed to:		
Benefits to participants	393,687	166,873
Administration expenses	7,493	1,105
TOTAL DEDUCTIONS	401,180	167,978
NET INCREASE (DECREASE) IN NET ASSETS AVAILABLE FOR BENEFITS	649,778	743,387
NET ASSETS AVAILABLE FOR BENEFITS, JANUARY 1	2,599,532	1,856,145
NET ASSETS AVAILABLE FOR BENEFITS, DECEMBER 31	$ 3,249,310	$ 2,599,532

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

GOLD KEY PROCESSING, INC. 401(k) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

Note A - Description of Plan

The following description of the Gold Key Processing, Inc. 401(k) Savings 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 defined contribution plan covering all eligible employees of Gold Key Processing, Inc. The Company adopted the plan effective January 1, 2003 and amended it on January 1, 2009 to qualify as a Safe Harbor Plan. In conjunction with the Safe Harbor Plan amendment, eligibility for 401(k) and matching contributions changed from 90 days of service and age 21 to 6 months service and age 21. To qualify for allocation of nonelective contributions, employees are now required to be employed on the last day of the Plan year or have 501 hours of service. In addition, vesting for nonelective contributions for employees hired after January 1, 2009 is a 2-6 year graded schedule. Participants should refer to the amended Plan agreement for a more complete description of the Plan amendments.

Contributions - Participants may contribute from 1 to 96 percent of their eligible pay in 2009 and 2010, subject to the Internal Revenue Service dollar limit. Under the Safe Harbor Plan amendment, Gold Key Processing, Inc. must make a Safe Harbor matching contribution to the Plan equal to 100% of each employee's 401(k) deferrals that do not exceed 3% of compensation, plus 50% of each employee's 401(k) deferrals that exceed 3% of compensation but do not exceed 5% of compensation. Under the Plan, this contribution is 100% vested.

Participant Accounts - Each participant's account is credited with the participant's contribution, the Company's matching contribution, an allocation of the Company's discretionary contribution and Plan earnings. Allocation of the Company's discretionary contribution is based on relative compensation. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Participant Loans - Participants may borrow from their fund accounts up to a maximum equal to the lesser of $50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account and bear interest determined at the time the loan is granted. Principal and interest is paid ratably through payroll deductions.

Vesting - Participants are immediately vested in their voluntary contributions, employer contributions, and the earnings thereon.

Note A - Description of Plan (Continued)

Payment of Benefits - On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of his or her account, annual installments over a period based on life expectancy or a joint and survivor annuity. The plan also allows inservice and hardship withdrawals subject to specific requirements.

Investment Option - Through March, 2009, the Plan offered several investment options through a group annuity contract issued by Hartford Life Insurance Company. In April, 2009, the Plan transferred Plan assets from Hartford Life Insurance Company to Counsel Trust Company dba Mid Atlantic Trust Company. In conjunction with this transfer, Paychex Retirement Services became the recordkeeper for the Plan and Counsel Trust Company dba Mid Atlantic Trust Company became a Trustee of the Plan. Participants direct the investment of the amounts in their accounts choosing from the investment alternatives offered by the Plan.

Plan Expenses - In 2009, the Company paid certain expenses of maintaining the Plan. In 2010, Plan expenses were paid from excess employer contributions.

Note B - Summary of Significant Accounting Policies

Basis of Accounting - The accounting records of the Plan are maintained on the cash basis.

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

Valuation of Investments and Income Recognition - The Plan's investments are stated at fair value. Net appreciation or depreciation of investments is reported in the statement of changes in net assets available for benefits and consists of the realized gains or losses and the unrealized appreciation or depreciation of these investments. Purchase and sale of securities are recorded on a trade-date basis. See Note H for an additional explanation of fair value measurements.

Payment of Benefits - Benefits are recorded when paid.

Participant Loans - Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest.

Date of Management Review - Subsequent events were evaluated through October 10, 2011, which is the date the financial statements were available to be issued.

GOLD KEY PROCESSING, INC. 401(k) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

Note C - Plan Termination

Although it has not expressed any intention to do so, the Company has the right under the plan to discontinue its contributions at any time and to terminate the plan subject to the provisions of ERISA.

Note D - Investments

In accordance with Reg. 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under Employee Retirement Income Security Act of 1974, the Plan administrator has elected to restrict the scope of the auditor's examination with regard to statement or information prepared and certified by the trust company, Mid Atlantic Trust Company for 2009.

The trust company, Mid Atlantic Trust Company, has certified as to the accuracy and completeness of the investment activity for the year ended December 31, 2009. The following is a breakdown of the investments held by the trust company for 2009.

Mutual Funds:	
Less than 5% of the Plan's net assets:	
American Century Heritage A	$ 51,350
Franklin Real Estate Securities A	6,311
PIMCO Commodity Real Estate Strat A	115,235
Oppenheimer Main Street Small Cap N	5,095
Fidelity Advisors Leveraged Co. Stock I	30,133
MFS Value R3	35,681
Franklin Biotechnology Discovery A	71,713
American Funds New World R3	49,292
First American Mid Cap Value R	129,419
Vanguard 500 Index Fund	7,094
Columbia Marsico 21st Century R	12,997
Greater than 5% of the Plan's net assets:	
Federated Capital Appreciation K	336,112
American Funds Europacific Growth R3	149,262
American Funds Capital World Bond R3	195,695
Franklin Rising Dividends R	201,607
PIMCO Total Return R	340,789
American Funds Capital World Growth R3	173,160
Royce Pennsylvania Mutual Investment	135,056
Fidelity Advisor Government Income T	290,340
	2,336,341
Cash Equivalents:	
Federated Automated Cash Management	166,300
	$ 2,502,641

Note D - Investments (Continued)

The trust company, Mid Atlantic Trust Company, has certified as to the accuracy and completeness of the investment activity for the year ended December 31, 2010. The following is a breakdown of the investments held by the trust company for 2010.

Mutual Funds:	
Less than 5% of the Plan's net assets:	
Nuveen Real Estate Securities A	$ 50,887
American Funds Balanced R4	28,166
MFS Value R3	50,288
Franklin Biotechnology Discovery A	77,239
American Funds New World R3	97,055
Vanguard 500 Index Fund	60,742
Columbia Marsico 21st Century R	20,344
Greater than 5% of the Plan's net assets:	
American Century Heritage A	162,621
American Funds Europacific Growth R3	180,582
American Funds Capital World Bond R3	216,458
American Funds Capital World Growth R3	221,094
Franklin Rising Dividends R	666,466
Nuveen Mid Cap Value R3	167,964
PIMCO Total Return R	414,164
PIMCO Commodity Real Estate - Strat A	166,957
Royce Pennsylvania Mutual Investment	191,988
Fidelity Advisor Government Income T	259,175
	3,032,190
Cash Equivalents:	
Federated Automated Cash Management	116,926
	$ 3,149,116

Note E - Participant Loans

At December 31, 2010 and 2009, the Plan has participant loans totaling $100,194 and $96.891, respectively. These loans earn interest at rates from 4.25% to 8.25%.

Note F - Tax Status

The trust established under the Plan to hold the Plan's assets is qualified pursuant to the appropriate section of the Internal Revenue Code, and, accordingly, the trust's net investment income is exempt from income taxes. The Plan is using a prototype plan document which obtained its latest determination letter on August 7, 2001, 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.

The Plan has been amended since receiving that determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Note G - 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 Plan benefits.

Note H - Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits.

	Fair Value Measurements at Reporting Date Using:	
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)
December 31, 2010		
Cash Equivalents	$ 116,926	$ 116,926
Mutual funds	3,032,190	3,032,190
Total	$ 3,149,116	$ 3,149,116
December 31, 2009		
Cash Equivalents	$ 166,300	$ 166,300
Mutual Funds	2,336,341	2,336,341
Total	$ 2,502,641	$ 2,502,641

Note H - Fair Value Measurements (Continued)

SFAS No. 157, *Fair Value Measurements,* 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, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, 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 3 inputs were used only when Level 1 or Level 2 inputs were 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.

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the year ended December 31, 2010 and 2009 are reported in net appreciation (depreciation) in fair value of investments.

Note I - Uncertain Tax Positions

The Entity adopted the provisions of FASB ASC 740-10, "Accounting for Uncertainty in Income Taxes." FASB ASC 740-10 prescribes a recognition threshold that a position is required to meet before being recognized in the financial statements and provides guidance on derecognition, measurement, classification, interest and penalties, accounting in interim periods, disclosure and transition issues for uncertain tax positions. Management has evaluated the Entity's tax positions and concluded that there were no material uncertain tax positions requiring recognition in the financial statements.

Accrued interest relating to uncertain tax positions would be recorded as a component of interest expense and penalties related to uncertain tax positions would be recorded as a component of general and administrative expenses.

The Federal income tax returns of the Entity for 2008, 2009 and 2010 are subject to examination by the IRS, generally for a three year period from the due date of the return.

GOLD KEY PROCESSING, INC. 401(k) SAVINGS PLAN

SUPPLEMENTAL SCHEDULE

YEAR ENDED DECEMBER 31, 2010

EIN # - 31-1557121, PLAN 001

FORM 5500, SCHEDULE H, LINE 4i: SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR			
a. *	b. IDENTITY OF ISSUE	c. DESCRIPTION	d. COST	e CURRENT VALUE
FEDERATED AUTOMATED CASH MANAGEMENT	CASH EQUIVALENT	116,926	116,926
AMERICAN CENTURY HERITAGE A	MUTUAL FUND	130,781	162,621
AMERICAN FUNDS BALANCED R4	MUTUAL FUND	27,672	28,166
AMERICAN FUNDS CAPITAL WORLD BOND R3	MUTUAL FUND	203,366	216,458
AMERICAN FUNDS CAPITAL WORLD GROWTH R3	MUTUAL FUND	177,863	221,094
AMERICAN FUNDS EUROPACIFIC GROWTH R3	MUTUAL FUND	142,587	180,582
AMERICAN FUNDS NEW WORLD R3	MUTUAL FUND	76,862	97,055
COLUMBIA MARSICO 21ST CENTURY R	MUTUAL FUND	15,527	20,344
FIDELITY ADVISOR GOVERNMENT INCOME T	MUTUAL FUND	267,422	259,175
FRANKLIN BIOTECHNOLOGY DISCOVERY A	MUTUAL FUND	61,174	77,239
FRANKLIN RISING DIVIDENDS R	MUTUAL FUND	587,165	666,466
MFS VALUE R3	MUTUAL FUND	40,227	50,288
NUVEEN MID CAP VALUE R3	MUTUAL FUND	121,773	167,964
NUVEEN REAL ESTATE SECURITIES A	MUTUAL FUND	48,257	50,887
PIMCO COMMODITY REAL ESTATE STRAT A	MUTUAL FUND	129,566	166,957
PIMCO TOTAL RETURN R	MUTUAL FUND	406,241	414,164
ROYCE PENNSYLVANIA MUTUAL INVESTMENT	MUTUAL FUND	133,615	191,988
VANGUARD 500 INDEX FUND	MUTUAL FUND	54,990	60,742
PARTICIPANT LOANS	PARTICIPANT LOANS 4.25%-8.25%	100,194	100,194

See Auditor's Report.

GOLD KEY PROCESSING, INC. 401(k) SAVINGS PLAN
MIDDLEFIELD, OHIO

REPORT ON AUDIT OF FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

GALLOVIC, GRANITO & CO. LTD
CERTIFIED PUBLIC ACCOUNTANTS
MENTOR, OHIO

GOLD KEY PROCESSING, INC. 401(k) SAVINGS PLAN

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GALLOVIC, GRANITO & CO. LTD
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Trustees of
Gold Key Processing, Inc. 401(k) Savings Plan

We were engaged to audit the financial statements of Gold Key Processing, Inc. 401(k) Savings Plan as of December 31, 2010 and 2009, and for the years ended December 31, 2010 and 2009 and the supplementary schedule as of December 31, 2010 as listed in the accompanying index. These financial statements and schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note D, which was certified by Mid Atlantic Trust Company, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trust company holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trust company as of and for the years ended December 31, 2010 and 2009, that the information provided to the plan administrator by the trust is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and schedule taken as a whole. The form and content of the information included in the financial statements and 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 Security Act of 1974.

Gallovic, Granito & Co LTD

October 10, 2011
Mentor, Ohio

8518 Mentor Avenue, Suite A Mentor, Ohio 44060
Fax (440) 951-8976
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GOLD KEY PROCESSING, INC. 401(k) SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2010 AND 2009

	2010	2009
ASSETS		
Investments at fair value (Note D & H):		
Held by trust company:		
Cash equivalents	$ 116,926	$ 166,300
Mutual funds	3,032,190	2,336,341
	3,149,116	2,502,641
Receivables		
Notes receivable from participants (Note E)	100,194	96,891
TOTAL ASSETS	3,249,310	2,599,532
LIABILITIES	-	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 3,249,310	$ 2,599,532

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

GOLD KEY PROCESSING, INC. 401(k) SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Years Ended December 31,	
	2010	2009
ADDITIONS		
Additions to net assets attributed to:		
Investment activity:		
Net appreciation (depreciation) in fair value of investments	$ 326,938	$ 275,821
Interest income	4,246	4,986
	331,184	280,807
Contributions		
Participants	459,141	399,013
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Benefits to participants	393,687	166,873
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NET ASSETS AVAILABLE FOR BENEFITS, JANUARY 1	2,599,532	1,856,145
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GOLD KEY PROCESSING, INC. 401(k) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

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Vesting - Participants are immediately vested in their voluntary contributions, employer contributions, and the earnings thereon.

Note A - Description of Plan (Continued)

Payment of Benefits - On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of his or her account, annual installments over a period based on life expectancy or a joint and survivor annuity. The plan also allows inservice and hardship withdrawals subject to specific requirements.

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Note B - Summary of Significant Accounting Policies

Basis of Accounting - The accounting records of the Plan are maintained on the cash basis.

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

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Date of Management Review - Subsequent events were evaluated through October 10, 2011, which is the date the financial statements were available to be issued.

GOLD KEY PROCESSING, INC. 401(k) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

Note C - Plan Termination

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PIMCO Total Return R	340,789
American Funds Capital World Growth R3	173,160
Royce Pennsylvania Mutual Investment	135,056
Fidelity Advisor Government Income T	290,340
	2,336,341
Cash Equivalents:	
Federated Automated Cash Management	166,300
	$ 2,502,641

Note D - Investments (Continued)

The trust company, Mid Atlantic Trust Company, has certified as to the accuracy and completeness of the investment activity for the year ended December 31, 2010. The following is a breakdown of the investments held by the trust company for 2010.

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Less than 5% of the Plan's net assets:	
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American Funds Balanced R4	28,166
MFS Value R3	50,288
Franklin Biotechnology Discovery A	77,239
American Funds New World R3	97,055
Vanguard 500 Index Fund	60,742
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Royce Pennsylvania Mutual Investment	191,988
Fidelity Advisor Government Income T	259,175
	3,032,190
Cash Equivalents:	
Federated Automated Cash Management	116,926
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Note E - Participant Loans

At December 31, 2010 and 2009, the Plan has participant loans totaling $100,194 and $96.891, respectively. These loans earn interest at rates from 4.25% to 8.25%.

Note F - Tax Status

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The Plan has been amended since receiving that determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Note G - 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 Plan benefits.

Note H - Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits.

	Fair Value Measurements at Reporting Date Using:	
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)
December 31, 2010		
Cash Equivalents	$ 116,926	$ 116,926
Mutual funds	3,032,190	3,032,190
Total	$ 3,149,116	$ 3,149,116
December 31, 2009		
Cash Equivalents	$ 166,300	$ 166,300
Mutual Funds	2,336,341	2,336,341
Total	$ 2,502,641	$ 2,502,641

Note H - Fair Value Measurements (Continued)

SFAS No. 157, *Fair Value Measurements,* 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, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, 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 3 inputs were used only when Level 1 or Level 2 inputs were 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.

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the year ended December 31, 2010 and 2009 are reported in net appreciation (depreciation) in fair value of investments.

Note I - Uncertain Tax Positions

The Entity adopted the provisions of FASB ASC 740-10, "Accounting for Uncertainty in Income Taxes." FASB ASC 740-10 prescribes a recognition threshold that a position is required to meet before being recognized in the financial statements and provides guidance on derecognition, measurement, classification, interest and penalties, accounting in interim periods, disclosure and transition issues for uncertain tax positions. Management has evaluated the Entity's tax positions and concluded that there were no material uncertain tax positions requiring recognition in the financial statements.

Accrued interest relating to uncertain tax positions would be recorded as a component of interest expense and penalties related to uncertain tax positions would be recorded as a component of general and administrative expenses.

The Federal income tax returns of the Entity for 2008, 2009 and 2010 are subject to examination by the IRS, generally for a three year period from the due date of the return.

GOLD KEY PROCESSING, INC. 401(k) SAVINGS PLAN

SUPPLEMENTAL SCHEDULE

YEAR ENDED DECEMBER 31, 2010

EIN # - 31-1557121, PLAN 001

FORM 5500, SCHEDULE H, LINE 4i: SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR			
a. *	b. IDENTITY OF ISSUE	c. DESCRIPTION	d. COST	e CURRENT VALUE
FEDERATED AUTOMATED CASH MANAGEMENT	CASH EQUIVALENT	116,926	116,926
AMERICAN CENTURY HERITAGE A	MUTUAL FUND	130,781	162,621
AMERICAN FUNDS BALANCED R4	MUTUAL FUND	27,672	28,166
AMERICAN FUNDS CAPITAL WORLD BOND R3	MUTUAL FUND	203,366	216,458
AMERICAN FUNDS CAPITAL WORLD GROWTH R3	MUTUAL FUND	177,863	221,094
AMERICAN FUNDS EUROPACIFIC GROWTH R3	MUTUAL FUND	142,587	180,582
AMERICAN FUNDS NEW WORLD R3	MUTUAL FUND	76,862	97,055
COLUMBIA MARSICO 21ST CENTURY R	MUTUAL FUND	15,527	20,344
FIDELITY ADVISOR GOVERNMENT INCOME T	MUTUAL FUND	267,422	259,175
FRANKLIN BIOTECHNOLOGY DISCOVERY A	MUTUAL FUND	61,174	77,239
FRANKLIN RISING DIVIDENDS R	MUTUAL FUND	587,165	666,466
MFS VALUE R3	MUTUAL FUND	40,227	50,288
NUVEEN MID CAP VALUE R3	MUTUAL FUND	121,773	167,964
NUVEEN REAL ESTATE SECURITIES A	MUTUAL FUND	48,257	50,887
PIMCO COMMODITY REAL ESTATE STRAT A	MUTUAL FUND	129,566	166,957
PIMCO TOTAL RETURN R	MUTUAL FUND	406,241	414,164
ROYCE PENNSYLVANIA MUTUAL INVESTMENT	MUTUAL FUND	133,615	191,988
VANGUARD 500 INDEX FUND	MUTUAL FUND	54,990	60,742
PARTICIPANT LOANS	PARTICIPANT LOANS 4.25%-8.25%	100,194	100,194

See Auditor's Report.

GOLD KEY PROCESSING, INC. 401(k) SAVINGS PLAN
MIDDLEFIELD, OHIO

REPORT ON AUDIT OF FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

GALLOVIC, GRANITO & CO. LTD
CERTIFIED PUBLIC ACCOUNTANTS
MENTOR, OHIO

GOLD KEY PROCESSING, INC. 401(k) SAVINGS PLAN

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DECEMBER 31, 2010 AND 2009

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GALLOVIC, GRANITO & CO. LTD
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Trustees of
Gold Key Processing, Inc. 401(k) Savings Plan

We were engaged to audit the financial statements of Gold Key Processing, Inc. 401(k) Savings Plan as of December 31, 2010 and 2009, and for the years ended December 31, 2010 and 2009 and the supplementary schedule as of December 31, 2010 as listed in the accompanying index. These financial statements and schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note D, which was certified by Mid Atlantic Trust Company, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trust company holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trust company as of and for the years ended December 31, 2010 and 2009, that the information provided to the plan administrator by the trust is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and schedule taken as a whole. The form and content of the information included in the financial statements and 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 Security Act of 1974.

Gallovic, Granito & Co LTD

October 10, 2011
Mentor, Ohio

8518 Mentor Avenue, Suite A Mentor, Ohio 44060
Fax (440) 951-8976
(440) 951-1173

GOLD KEY PROCESSING, INC. 401(k) SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2010 AND 2009

	2010	2009
ASSETS		
Investments at fair value (Note D & H):		
Held by trust company:		
Cash equivalents	$ 116,926	$ 166,300
Mutual funds	3,032,190	2,336,341
	3,149,116	2,502,641
Receivables		
Notes receivable from participants (Note E)	100,194	96,891
TOTAL ASSETS	3,249,310	2,599,532
LIABILITIES	-	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 3,249,310	$ 2,599,532

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

GOLD KEY PROCESSING, INC. 401(k) SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Years Ended December 31,	
	2010	2009
ADDITIONS		
Additions to net assets attributed to:		
Investment activity:		
Net appreciation (depreciation) in fair value of investments	$ 326,938	$ 275,821
Interest income	4,246	4,986
	331,184	280,807
Contributions		
Participants	459,141	399,013
Employer	260,633	231,545
	719,774	630,558
TOTAL ADDITIONS (DEDUCTIONS)	1,050,958	911,365
DEDUCTIONS		
Deductions from net assets attributed to:		
Benefits to participants	393,687	166,873
Administration expenses	7,493	1,105
TOTAL DEDUCTIONS	401,180	167,978
NET INCREASE (DECREASE) IN NET ASSETS AVAILABLE FOR BENEFITS	649,778	743,387
NET ASSETS AVAILABLE FOR BENEFITS, JANUARY 1	2,599,532	1,856,145
NET ASSETS AVAILABLE FOR BENEFITS, DECEMBER 31	$ 3,249,310	$ 2,599,532

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

GOLD KEY PROCESSING, INC. 401(k) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

Note A - Description of Plan

The following description of the Gold Key Processing, Inc. 401(k) Savings 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 defined contribution plan covering all eligible employees of Gold Key Processing, Inc. The Company adopted the plan effective January 1, 2003 and amended it on January 1, 2009 to qualify as a Safe Harbor Plan. In conjunction with the Safe Harbor Plan amendment, eligibility for 401(k) and matching contributions changed from 90 days of service and age 21 to 6 months service and age 21. To qualify for allocation of nonelective contributions, employees are now required to be employed on the last day of the Plan year or have 501 hours of service. In addition, vesting for nonelective contributions for employees hired after January 1, 2009 is a 2-6 year graded schedule. Participants should refer to the amended Plan agreement for a more complete description of the Plan amendments.

Contributions - Participants may contribute from 1 to 96 percent of their eligible pay in 2009 and 2010, subject to the Internal Revenue Service dollar limit. Under the Safe Harbor Plan amendment, Gold Key Processing, Inc. must make a Safe Harbor matching contribution to the Plan equal to 100% of each employee's 401(k) deferrals that do not exceed 3% of compensation, plus 50% of each employee's 401(k) deferrals that exceed 3% of compensation but do not exceed 5% of compensation. Under the Plan, this contribution is 100% vested.

Participant Accounts - Each participant's account is credited with the participant's contribution, the Company's matching contribution, an allocation of the Company's discretionary contribution and Plan earnings. Allocation of the Company's discretionary contribution is based on relative compensation. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Participant Loans - Participants may borrow from their fund accounts up to a maximum equal to the lesser of $50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account and bear interest determined at the time the loan is granted. Principal and interest is paid ratably through payroll deductions.

Vesting - Participants are immediately vested in their voluntary contributions, employer contributions, and the earnings thereon.

Note A - Description of Plan (Continued)

Payment of Benefits - On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of his or her account, annual installments over a period based on life expectancy or a joint and survivor annuity. The plan also allows inservice and hardship withdrawals subject to specific requirements.

Investment Option - Through March, 2009, the Plan offered several investment options through a group annuity contract issued by Hartford Life Insurance Company. In April, 2009, the Plan transferred Plan assets from Hartford Life Insurance Company to Counsel Trust Company dba Mid Atlantic Trust Company. In conjunction with this transfer, Paychex Retirement Services became the recordkeeper for the Plan and Counsel Trust Company dba Mid Atlantic Trust Company became a Trustee of the Plan. Participants direct the investment of the amounts in their accounts choosing from the investment alternatives offered by the Plan.

Plan Expenses - In 2009, the Company paid certain expenses of maintaining the Plan. In 2010, Plan expenses were paid from excess employer contributions.

Note B - Summary of Significant Accounting Policies

Basis of Accounting - The accounting records of the Plan are maintained on the cash basis.

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

Valuation of Investments and Income Recognition - The Plan's investments are stated at fair value. Net appreciation or depreciation of investments is reported in the statement of changes in net assets available for benefits and consists of the realized gains or losses and the unrealized appreciation or depreciation of these investments. Purchase and sale of securities are recorded on a trade-date basis. See Note H for an additional explanation of fair value measurements.

Payment of Benefits - Benefits are recorded when paid.

Participant Loans - Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest.

Date of Management Review - Subsequent events were evaluated through October 10, 2011, which is the date the financial statements were available to be issued.

GOLD KEY PROCESSING, INC. 401(k) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

Note C - Plan Termination

Although it has not expressed any intention to do so, the Company has the right under the plan to discontinue its contributions at any time and to terminate the plan subject to the provisions of ERISA.

Note D - Investments

In accordance with Reg. 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under Employee Retirement Income Security Act of 1974, the Plan administrator has elected to restrict the scope of the auditor's examination with regard to statement or information prepared and certified by the trust company, Mid Atlantic Trust Company for 2009.

The trust company, Mid Atlantic Trust Company, has certified as to the accuracy and completeness of the investment activity for the year ended December 31, 2009. The following is a breakdown of the investments held by the trust company for 2009.

Mutual Funds:	
Less than 5% of the Plan's net assets:	
American Century Heritage A	$ 51,350
Franklin Real Estate Securities A	6,311
PIMCO Commodity Real Estate Strat A	115,235
Oppenheimer Main Street Small Cap N	5,095
Fidelity Advisors Leveraged Co. Stock I	30,133
MFS Value R3	35,681
Franklin Biotechnology Discovery A	71,713
American Funds New World R3	49,292
First American Mid Cap Value R	129,419
Vanguard 500 Index Fund	7,094
Columbia Marsico 21st Century R	12,997
Greater than 5% of the Plan's net assets:	
Federated Capital Appreciation K	336,112
American Funds Europacific Growth R3	149,262
American Funds Capital World Bond R3	195,695
Franklin Rising Dividends R	201,607
PIMCO Total Return R	340,789
American Funds Capital World Growth R3	173,160
Royce Pennsylvania Mutual Investment	135,056
Fidelity Advisor Government Income T	290,340
	2,336,341
Cash Equivalents:	
Federated Automated Cash Management	166,300
	$ 2,502,641

Note D - Investments (Continued)

The trust company, Mid Atlantic Trust Company, has certified as to the accuracy and completeness of the investment activity for the year ended December 31, 2010. The following is a breakdown of the investments held by the trust company for 2010.

Mutual Funds:	
Less than 5% of the Plan's net assets:	
Nuveen Real Estate Securities A	$ 50,887
American Funds Balanced R4	28,166
MFS Value R3	50,288
Franklin Biotechnology Discovery A	77,239
American Funds New World R3	97,055
Vanguard 500 Index Fund	60,742
Columbia Marsico 21st Century R	20,344
Greater than 5% of the Plan's net assets:	
American Century Heritage A	162,621
American Funds Europacific Growth R3	180,582
American Funds Capital World Bond R3	216,458
American Funds Capital World Growth R3	221,094
Franklin Rising Dividends R	666,466
Nuveen Mid Cap Value R3	167,964
PIMCO Total Return R	414,164
PIMCO Commodity Real Estate - Strat A	166,957
Royce Pennsylvania Mutual Investment	191,988
Fidelity Advisor Government Income T	259,175
	3,032,190
Cash Equivalents:	
Federated Automated Cash Management	116,926
	$ 3,149,116

Note E - Participant Loans

At December 31, 2010 and 2009, the Plan has participant loans totaling $100,194 and $96.891, respectively. These loans earn interest at rates from 4.25% to 8.25%.

Note F - Tax Status

The trust established under the Plan to hold the Plan's assets is qualified pursuant to the appropriate section of the Internal Revenue Code, and, accordingly, the trust's net investment income is exempt from income taxes. The Plan is using a prototype plan document which obtained its latest determination letter on August 7, 2001, 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.

The Plan has been amended since receiving that determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Note G - 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 Plan benefits.

Note H - Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits.

	Fair Value Measurements at Reporting Date Using:	
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)
December 31, 2010		
Cash Equivalents	$ 116,926	$ 116,926
Mutual funds	3,032,190	3,032,190
Total	$ 3,149,116	$ 3,149,116
December 31, 2009		
Cash Equivalents	$ 166,300	$ 166,300
Mutual Funds	2,336,341	2,336,341
Total	$ 2,502,641	$ 2,502,641

Note H - Fair Value Measurements (Continued)

SFAS No. 157, *Fair Value Measurements,* 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, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, 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 3 inputs were used only when Level 1 or Level 2 inputs were not available.

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The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year-end.

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the year ended December 31, 2010 and 2009 are reported in net appreciation (depreciation) in fair value of investments.

Note I - Uncertain Tax Positions

The Entity adopted the provisions of FASB ASC 740-10, "Accounting for Uncertainty in Income Taxes." FASB ASC 740-10 prescribes a recognition threshold that a position is required to meet before being recognized in the financial statements and provides guidance on derecognition, measurement, classification, interest and penalties, accounting in interim periods, disclosure and transition issues for uncertain tax positions. Management has evaluated the Entity's tax positions and concluded that there were no material uncertain tax positions requiring recognition in the financial statements.

Accrued interest relating to uncertain tax positions would be recorded as a component of interest expense and penalties related to uncertain tax positions would be recorded as a component of general and administrative expenses.

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GOLD KEY PROCESSING, INC. 401(k) SAVINGS PLAN

SUPPLEMENTAL SCHEDULE

YEAR ENDED DECEMBER 31, 2010

EIN # - 31-1557121, PLAN 001

FORM 5500, SCHEDULE H, LINE 4i: SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR			
a. *	b. IDENTITY OF ISSUE	c. DESCRIPTION	d. COST	e CURRENT VALUE
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PARTICIPANT LOANS	PARTICIPANT LOANS 4.25%-8.25%	100,194	100,194

See Auditor's Report.