Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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

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

OMB Nos. 1210-0110 1210-0089

2010

This Form is Open to Public Inspection

	art I Annual Report Identification Information							
For	calendar plan year 2010 or fiscal plan year beginning 01/01/2010)	and ending	12/31/2	2010			
Α	This return/report is for:	multiple-e	mployer plan (not multiemployer)		one-participant plan			
В	This return/report is for:	final retur	n/report					
	an amended return/report	short plan	year return/report (less than 12 mo	nths)				
С	Check box if filing under:	automatic	extension		DFVC program			
	special extension (enter description	n)						
P	art II Basic Plan Information—enter all requested informa	,						
	Name of plan	20011		1b	Three-digit			
	IERY LANDSCAPING, INC. DEFINED BENEFIT PENSION PLAN				plan number			
					(PN) ▶			
				10	1c Effective date of plan 01/01/2009			
2a	Plan sponsor's name and address (employer, if for single-employer	nlan)		2b	Employer Identification Number			
	IERY LANDSCAPING, INC.	ρ.α,			(EIN) 91-1707393			
1100	N. CLAY			2c	Plan sponsor's telephone number 509-397-6939			
	FAX, WA 99111			-	Business code (see instructions)			
				24	561730			
	Plan administrator's name and address (if same as Plan sponsor, er IERY LANDSCAPING, INC. 1102 N. CLA		e")	3b	Administrator's EIN			
DAIV	COLFAX, WA			30	91-1707393			
				30	Administrator's telephone number 509-397-6939			
	If the name and/or EIN of the plan sponsor has changed since the las		port filed for this plan, enter the	4b	EIN			
	name, EIN, and the plan number from the last return/report. Sponso	4c	DNI					
5a	Total number of participants at the beginning of the plan year	5a	4					
b		5b	5					
C	Total number of participants with account balances as of the end of			30				
	complete this item)		•	5c				
6a	Were all of the plan's assets during the plan year invested in eligibl	e assets?	(See instructions.)		Yes No			
b					X Yes ☐ No			
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility a If you answered "No" to either 6a or 6b, the plan cannot use Fo		•		[] Tes [] NO			
Pa	art III Financial Information							
7	Plan Assets and Liabilities		(a) Beginning of Year		(b) End of Year			
а	Total plan assets	. 7a	10762	2	209011			
b	Total plan liabilities	. 7b		0	0			
С	Net plan assets (subtract line 7b from line 7a)	. 7c	10762	2	209011			
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount		(b) Total			
а	Contributions received or receivable from:	0-/4)	9950	0				
	(1) Employers	8a(1)		0				
	(2) Participants	8a(2)		0				
b	(3) Others (including rollovers) Other income (loss)	8a(3) 8b	188	_				
C	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			101389			
d	Benefits paid (including direct rollovers and insurance premiums	. 00						
-	to provide benefits)	8d		0				
е	Certain deemed and/or corrective distributions (see instructions)	. 8e		0				
f	Administrative service providers (salaries, fees, commissions)	. 8f		0				
g	Other expenses	. 8g		0				
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h			0			
i	Net income (loss) (subtract line 8h from line 8c)	8i			101389			
	Transfers to (from) the plan (see instructions)							

Form 5500-SF 2010	Page 2-
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Part IV	Plan	Characteristics	c
railiv	ГІАП	CHALACLEH SUC:	

SIGN HERE

Signature of employer/plan sponsor

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

D		e plan provides welfare benefits, enter the applicable welfare reatu	iic codes iroin the t		CICIIS		203 111 0	no mandone	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Part	٧	Compliance Questions								
10	Dui	ing the plan year:				Yes	No	Α	mount	
а		s there a failure to transmit to the plan any participant contributions CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary			10a		X			
b		re there any nonexempt transactions with any party-in-interest? (Define 10a.)			10b		X			
С	Wa	s the plan covered by a fidelity bond?			10c		X			
d		the plan have a loss, whether or not reimbursed by the plan's fidel lishonesty?			10d		X			
е	insı	re any fees or commissions paid to any brokers, agents, or other purance service or other organization that provides some or all of the ructions.)	e benefits under the	plan? (See	10e		X			
f	Has	the plan failed to provide any benefit when due under the plan?			10f		X			
g	Did	the plan have any participant loans? (If "Yes," enter amount as of	year end.)		10g		X			
h										
		0.101-3.)			10h					
i		Oh was answered "Yes," check the box if you either provided the re eptions to providing the notice applied under 29 CFR 2520.101-3								
Part '		Pension Funding Compliance								
		iis a defined benefit plan subject to minimum funding requirements 0))							X Yes	No
12		his a defined contribution plan subject to the minimum funding requ							Yes	X No
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)									
а	a 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 letter ruling granting the waiver									
If y	ou (completed line 12a, complete lines 3, 9, and 10 of Schedule ME	3 (Form 5500), and	I skip to line 13.		г	12b			
b	b Enter the minimum required contribution for this plan year									
		er the amount contributed by the employer to the plan for this plan	•				12c			
	neg	tract the amount in line 12c from the amount in line 12b. Enter the ative amount)	······································				12d	7., F	1 [0
		the minimum funding amount reported on line 12d be met by the fundamental transfer in	unding deadline?					Yes	No	N/A
Part '	VII	Plan Terminations and Transfers of Assets								
13a	Has	a resolution to terminate the plan been adopted during the plan ye	ear or any prior yea	r?					Yes	X No
		es," enter the amount of any plan assets that reverted to the emplo					13a			
	of t	e all the plan assets distributed to participants or beneficiaries, transe PBGC?							Yes	X No
С		uring this plan year, any assets or liabilities were transferred from the ch assets or liabilities were transferred. (See instructions.)	his plan to another	plan(s), identify th	ne plai	n(s) to			_	
1:	3c(1	Name of plan(s):				130	c(2) Ell	N(s)	13c(3)	PN(s)
Cauti	on:	A penalty for the late or incomplete filing of this return/report	will be assessed u	ınless reasonabl	le cau	se is	establ	ished.		
SB or	Sch	nalties of perjury and other penalties set forth in the instructions, I dedule MB completed and signed by an enrolled actuary, as well as true, correct, and complete.								
SIGN	ı	iled with authorized/valid electronic signature.	0/13/2011	MICHAEL R. DAN	MERY					
HERE	HERE Signature of plan administrator Date Enter name of individual signing as							plan admin	istrator	

Date

Enter name of individual signing as employer or plan sponsor

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan **Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

						File as	an attachi	ment to Form	5500 or	5500-	SF.					
For	cale	ndar p	lan year 2010	or fiscal plan y	ea	r beginning 0°	1/01/2010				and end	ing 12/3	1/201	10		
•	Rour	nd off	amounts to r	nearest dollar.												
•	Caut	ion: A	penalty of \$1	,000 will be ass	es	sed for late filing o	of this repo	rt unless reas	onable ca	ause is	s establish	ed.				
		of pla		NO DEFINED		NEET BENGION	DI ANI			В	Three-dig	jit			002	
DAI	/IERY	LANI	DSCAPING, II	NC. DEFINED	BE	NEFIT PENSION	PLAN				plan num	ber (PN)		•	002	
С	Plan s	nonsc	r's name as s	shown on line 2	a o	f Form 5500 or 55	00-SF			D	Employer	Identificati	ion N	lumber	(FIN)	
			OSCAPING, II				.				1707393				(=,	
E 1	ype c	of plan:	X Single	Multiple-A		Multiple-B	F	Prior year pla	an size:	100	or fewer	101-50	00	More	than 500	
P	art I	B	asic Inforn						_	_		_		_		
1			valuation date		Мо	nth <u>12</u> [Day <u>31</u>	Year	2010							
2	Ass	ets:														
	а	Mark	et value									2a				109512
	b	Actu	arial value									2b				109512
3	Fur	ding t	arget/participa	ant count break	do	wn			(1) N	Numbe	r of partici	pants		(2)	Funding Targe	et .
	а	For 1	etired particip	ants and bene	ici	aries receiving pay	ment	3a			-	0				0
	b	For t	erminated ve	sted participant	s			3b				0				0
	С	For a	active particip	ants:												
		(1)	Non-vested b	enefits				3c(1)								93722
		(2)	Vested benef	fits				3c(2)	Ì			-				23431
		(3)	Total active					3c(3)				5				117153
	d	Tota	I					3d				5				117153
4	If th	e plar	is at-risk, che	eck the box and	c	omplete items (a) a	and (b)									
	а	Fund	ling target dis	regarding preso	rib	ed at-risk assumpt	tions					4a				
	b	Fund	ing target refl	ecting at-risk a	SSL	mptions, but disre	garding tra	ansition rule fo	r plans th	nat hav	ve been	4b				
		at-ris	k for fewer th	an five consec	ιtiν	e years and disrec	garding loa	ading factor								
5	Effe	ective	nterest rate									5				5.91 %
6	Tar	get no	rmal cost									6				35238
		•	Enrolled Actu	•	4 in	this schedule and accom	ananyina aaha	dulas atatamanta	and attachm	nonto if	any ia aomale	to and accur	oto E	ach aroson	ihad assumption wa	o applied in
	accorda	ance wit	h applicable law a	nd regulations. In m	op/	inion, each other assum ence under the plan.										
Ş	ign	1														
	ERI													07/28/2	2011	
				Signa	tur	e of actuary				_				Date		
KEV	IN J.	MORE	RIS, MPSA	J		,								11-06	198	
				Type or pi	int	name of actuary				_		Most re	ecent	enrollm	nent number	,
ZAC	ARIA	S ACT	TUARIAL CON	NSULTING, INC		•							9	25-513	-1900	
					irr	n name					Te	elephone r	numb	er (incl	uding area cod	e)
			ITE AVE. SUI CA 94513	TE 140												
				Add	res	s of the firm				_						
If the	actu	arv ha	s not fully refl	ected any requi	ati	on or ruling promu	lgated und	der the statute	in comple	etina t	his schedi	le, check	the h	ox and	see	П
	uction	-		any 10ga	٠.,	oaig promu		0.0.0.0.0	55111011	9 1	5511646	, 0.10010		and		Ш

Page	2-	1

Pa	rt II	Begin	ning of year	carryov	er and prefunding ba	lances						
				_			(a)	Carryover balance		(b) F	Prefundi	ng balance
7		_	•		icable adjustments (Item 13				0			0
8	Portion (used to	offset prior year's	funding re	quirement (Item 35 from pri	or year)			0			0
9	Amount	remainii	ng (Item 7 minus i	tem 8)					0			0
10	Interest	on item	9 using prior year	's actual re	eturn of%				0			0
11					d to prefunding balance:							
	a Exce	ess contr	ributions (Item 38	from prior	year)							2094
	b Inter	est on (a	a) using prior year	's effective	e rate of6.67 %							0
	C Total	availabl	e at beginning of c	urrent plan	year to add to prefunding bal	ance						2094
	d Porti	on of (c)) to be added to pi	efunding b	palance							2094
12					eemed elections				0			0
13	Balance	at begir	nning of current ye	ar (item 9	+ item 10 + item 11d - item	12)			0			2094
Р	art III	Fun	ding percenta	ages					•			
14			<u> </u>	<u> </u>							14	91.58 %
14 Funding target attainment percentage									15	136.61 %		
16					s of determining whether car				to reduce			
	-						-	·			16	80.00 %
17	If the cu	rrent val	ue of the assets o	f the plan	is less than 70 percent of th	e funding ta	rget, enter	such percentage			17	%
P	Part IV Contributions and liquidity shortfalls											
18	18 Contributions made to the plan for the plan year by employer(s) and employees:											
/N /	(a) Date IM-DD-Y		(b) Amount pa employer((c) Amount paid by employees		Date D-YYYY)	(b) Amount pa employer(s		(0	•	nt paid by oyees
	/22/2011	111)	employen	99500	employees	(IVIIVI-DL	J-1111)	employer(s	P)		еттрі	oyees
						Totals ▶	18(b)		99500	18(c)		0
10	Discours	tad amn	lover contributions	a accina	trustians for small plan with		, ,		\(\(\text{OOF}\)	10(0)		
19					structions for small plan with nimum required contribution				19a			0
	_				djusted to valuation date			-	19b			0
					•			F	19c			98674
20			outions and liquidit		uired contribution for current	year aujuste	u io valualio	in date	190			90074
20		=	•	-	s. the prior year?						Г	Yes No
		•	•								······L	
				-	stallments for the current year		a umely ma	IIIIEI (·····L	Yes No
	⊌ ii ∠∪a	is res,	see instructions	anu comp	lete the following table as ap Liquidity shortfall as of e		er of this ol	an vear				
		(1) 19	st		(2) 2nd	or warr	(3)	3rd			(4) 4th	າ

Pa	rt V Assumptio	ns used to determine	funding target and targ	jet no	ormal cost				
21	Discount rate:								
	a Segment rates:	1st segment: 3.14 %	2nd segment: 5.90 %		3rd segment: 6.45 %		N/A, full yield curve used		
	b Applicable month	(enter code)				21b	0		
22	Weighted average ret	tirement age				22	65		
23	Mortality table(s) (see	e instructions)	escribed - combined	Presc	ribed - separate	Substitu	te		
Pa	rt VI Miscellane	ous items							
24	0		tuarial assumptions for the cur				· ·		
25	Has a method change	e been made for the current pl	an year? If "Yes," see instruct	tions re	garding required attac	nment	Yes 🖺 No		
26	Is the plan required to	provide a Schedule of Active	Participants? If "Yes," see ins	structio	ns regarding required	attachment	Yes No		
27	, ,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	nding rules, enter applicable c			27			
Pa	rt VII Reconcilia	ation of unpaid minimu	um required contribution	ons f	or prior years				
28	Unpaid minimum requ	uired contribution for all prior y	ears			28	0		
29	' '		d unpaid minimum required co		' '	29	0		
30	Remaining amount of unpaid minimum required contributions (item 28 minus item 29)					30	0		
Pa	rt VIII Minimum	required contribution	for current vear						
31		•	ructions)			31	35238		
32	Amortization installme	ents:	,		Outstanding Bala	nce	Installment		
	a Net shortfall amorti	ization installment				9859	1599		
	b Waiver amortization	on installment				0	0		
33			nter the date of the ruling letter			33	0		
34			er/prefunding balances (item 3			34	36837		
			Carryover balance		Prefunding balar	nce	Total balance		
35	Balances used to offs	et funding requirement		0		0	0		
36	Additional cash requir	rement (item 34 minus item 35	5)			36	36837		
37		•	ontribution for current year adj			37	98674		
38	Interest-adjusted exce	ess contributions for current ye	ear (see instructions)			38 6183			
39	Unpaid minimum requ	uired contribution for current y	ear (excess, if any, of item 36	over ite	em 37)	39	0		
40	Unpaid minimum requ	uired contribution for all years				40	0		

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the OMB No. 1210-0110

2010

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	▶ File a	Internal Revenue Code as an attachment to		or 5500-SF.	This Form is Open to Public Inspection				
For calendar plan year 2010 or fiscal plan ye	ar beginning	01/01/2010		and ending	12/31/201	.0			
 Round off amounts to nearest dollar. Caution: A penalty of \$1,000 will be asset 	ssed for late filing of	f this report unless rea	sonable cau	use is established.		180			
A Name of plan DAMERY LANDSCAPING, INC.	DEFINED BENE	FIT PENSION PL	Ŋ	B Three- plan n	-digit umber (PN) I	002			
C Plan sponsor's name as shown on line 2a DAMERY LANDSCAPING, INC.		00-EZ	74 - V	200 110 100 100 100 100 100 100 100 100	yer Identifica 707393	tion Number (EIN)			
E Type of plan: X Single Mult	iple-A Multiple	-B F Prior	ear plan siz	e: X 100 or fewer	101-500	More than 500			
Part I Basic Information			M1 (5 - 05-00-14)						
1 Enter the valuation date:	Month 12	Day <u>31</u>	Year	2010					
2									
2 Assets:					2a	100 510			
Market value					2b	109,512			
3 Funding target/participant count breakd				(1) Number of partic		(2) Funding Target			
a For retired participants and benefici		nent	3a	0	parito	(Z) randing ranget			
b For terminated vested participants			3b	0		0			
C For active participants:			- 55						
(1) Non-vested benefits			3c(1)			93,722			
(2) Vested benefits			3c(2)			23,431			
(3) Total active			3c(3)	5		117,153			
d Total			3d	5		117,153			
 If the plan is at-risk, check the box and a Funding target disregarding prescrib Funding target reflecting at-risk ass at-risk for fewer than five consecution 	oed at-risk assumptions, but disreg	ons parding transition rule	for plans tha		4a 4b				
5 Effective interest rate		36 X 36 X 30 X 30 X 30 X			5	5.91			
6 Target normal cost		****			6	35,238			
Statement by Enrolled Actuary To the best of my knowledge, the information supplied in the accordance with applicable law and regulations. In my opic combination, offermy best primate of anticipated experience SIGN HERE Sign Kevin J. Morris, MPSA	n, each other assumption is rea	g schedules, statements and attacassonable (taking into account the	hments, if any, is o experience of the p	complete and accurate. Each pres lan and reasonable expectations)	pribed assumption was and such other assumption. Date 11-061	umptions, in			
Type or	print name of actuar	у		Most	ecent enrolln	nent number			
Zacarias Acturarial Consu	lting, Inc			(925) 513-190	0			
	Firm name			Telephone n	umber (inclu	ding area code)			
144 Continente Ave. Suit	140								
US Brentwood	A 94513								
	ress of the firm	n 00 00 00 Was		w word par through	- Company of the Comp				
f the actuary has not fully reflected any regulanstructions	tion or ruling promul	lgated under the statu	te in comple	ting this schedule, ch	eck the box a	and see			
เอน นบนปาเอ					2 1150				

Part II Beginn	ing of year carryover an	d prefunding balances					-	
1 7			(a) Carryover balance	(b) Pref	funding	balance	
7 Balance at bed	ginning of prior year after app	olicable adjustments (item 13 fro	m prior					
				0				0
		equirement (item 35 from prior y		0				0
				0			- Los - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	0
10 Interest on iter	n 9 using prior year's actual	return of		0				0
	cess contributions to be add							
		year)					2,	094
		e rate of6.67_%						0
		lan year to add to prefunding ba	- and the second				2	094
	, ,	iding balance			2 100			094
		leemed elections		0				0
		9 + item 10 + item 11d - item 12		0		2,094		
	ing percentages	o kem to kem tra kem ta	/	910 55				
						14	91.58	%
		age				15	136.61	%
		es of determining whether carry					150.01	
15.						16	80.00	%
		is less than 70 paraget of the f			77	17	00.00	%
Percentage and the second seco	ributions and liquidity sh	n is less than 70 percent of the f	unumg target, enter	such percentage		111		/0
			anlava an			0.70		
	100 (400)	olan year by employer(s) and en	2002 1200					- 54
(a) Date (MM-DD-YYYY)							unt paid by loyees	
			(WINT DO TTTT)	ompleyer(e)				
02/22/2011	99,50	0				w	2 17 17	-
								
-								
-			-					
			-	-				
			-					
							-	_
		AND RESIDENCE OF THE PROPERTY	Totals ▶ 18(b		,500 18(0	c)		
19 Discounted en	nployer contributions see in	nstructions for small plan with a	valuation date after	the beginning of the year			ile.	
a Contribution	ns allocated toward unpaid n	ninimum required contribution fro	om prior years		19a			0
b Contribution	ns made to avoid restrictions	adjusted to valuation date .	36 K 36 K 36 K 36 K 3		19b			0
c Contributions	s allocated toward minimum requi	red contribution for current year adju	sted to valuation date		19c		98	,674
20 Quarterly cont	ributions and liquidity shortfa	ll(s):			982			
		or the prior year?				Yes	X No	
		nstallments for the current year				Tyes	□No	
		nplete the following table as app						
G II ZUd IS TE	co, oce monuclions and con	Liquidity shortfall as o		his plan year	L	19/15/2015	and the second	
V I	(1) 1st	(2) 2nd	(3) 3r		(4)	4th	1224100	
	(1) 131	(&) &IIW	(0) 01	<u> </u>	(1)			
				Account to the second s				

Part V Assumpt	ions used to determine fu	unding target and target nor	mal cost		
21 Discount rate:					
a Segment rates:	1st segment	2nd segment	3rd segment		N/A, full yield curve used
	3.14 %	5.90 %	6.45 %		8 8
b Applicable month	(enter code)	<u> </u>		21b	0
22 Weighted average	e retirement age			22	65
23 Mortality table(s)	(see instructions)	rescribed combined	Prescribed separate		Substitute
Part VI Miscella	neous items				
24 Has a change bee	en made in the non-prescribed	d actuarial assumptions for the c	urrent plan year? If "Yes," se	e ins	tructions regarding required
attachment		<u> </u>			Yes X No
25 Has a method cha	ange been made for the curre	nt plan year? If "Yes," see instru	ctions regarding required atta	achm	ent . Yes x No
		ctive Participants? If "Yes," see in			
27 If the plan is eligib	le for (and is using) alternativ	e funding rules, enter applicable	code and see instructions		
regarding attachm	nent			27	
Part VII Reconci	liation of unpaid minimur	n required contributions for	prior years		
28 Unpaid minimum	required contribution for all pri	ior years		28	0
29 Discounted emplo	yer contributions allocated to	ward unpaid minimum required of	contributions from prior years		
(item 19a)				29	0
		I contributions (item 28 minus ite		30	0
Part VIII Minimur	n required contribution fo	or current year			Total file of the second of th
31 Target normal cos	st, adjusted, if applicable (see	instructions)	******	31	35,238
32 Amortization insta	illments:		Outstanding Balance		Installment
a Net shortfall amor	tization installment		9,	859	1,599
b Waiver amortizati	on installment		3452	0	0
		r, enter the date of the ruling lett			
(Month			amount	33	0
34 Total funding requ	uirement before reflecting carr				
				34	36,837
		Carryover balance	Prefunding Balance		Total balance
35 Balances used to	offset funding requirement	0		0	0
36 Additional cash re	equirement (item 34 minus iter	m 35)	*********	36	36,837
37 Contributions allo	cated toward minimum require	ed contribution for current year a	djusted to valuation date		
	551			37	98,674
		nt year (see instructions)		38	61,837
		ent year (excess, if any, of item 3		39	
The second secon		ears		40	

Schedule SB, Part V **Summary of Plan Provisions**

Damery Landscaping Inc. Defined Benefit Pension Plan 91-1707393 / 001

For the plan year 1/1/2010 through 12/31/2010

Employer:

Damery Landscaping Inc.

Type of Entity - S-Corporation

EIN: 91-1707393

TIN:

Plan #: 001

Dates:

Effective - 1/1/2009

Year end - 12/31/2010

Valuation - 12/31/2010

Eligibility:

All employees excluding non-resident aliens, members of an excluded class and union

Minimum age - 21 Months of service - 12

Hours Required for - Eligibility - 1000

Benefit accrual - 1000

Vesting - 1000

Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Retirement:

Normal - First of month coincident with or next following attainment of age 65 and completion of 5 years of participation

Early - Not provided

Average Compensation:

Highest 3 consecutive years of participation

Top Heavy Minimum Benefit - Highest 5 consecutive top heavy years of participation

Plan Benefits:

Retirement - Derived from the graded benefit formula below:

Employee Classification

Benefit Formula

HC₁

not less than 13.5% of average monthly compensation per year

of participation

EE1

not less than 0.5% of average monthly compensation per year

of participation

FF2

not less than 0.5% of average monthly compensation per year

of participation

EE3

not less than 0.5% of average monthly compensation per year

of participation

Accrued Benefit - Unit credit based on participation

Minimum Benefit - None Maximum Benefit - None

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) the greater of plan actuarial equivalence interest and mortality or 417(e) Minimum

Death Benefit - Present Value of Accrued Benefit

Top Heavy Minimum:

None

IRS Limitations:

415 Limits -

Percent: 100

Dollar: \$195,000

Maximum 401(a)(17) compensation - \$245,000

Normal Form:

Life Annuity

Optional Forms:

Lump Sum

Life Annuity Guaranteed for 10 Years

Joint with 50%, 75% or 100% Survivor Benefit

Schedule SB, Part V Summary of Plan Provisions

Damery Landscaping Inc. Defined Benefit Pension Plan 91-1707393 / 001

For the plan year 1/1/2010 through 12/31/2010

Years	Percent
0-1	0%
2	20%
3	40%
4	60%
5	80%
6	100%
	0-1 2 3 4 5

Service is calculated using all years of service except years prior to plan effective date

Present Value of Accrued Benefit: Based on the greater of 417(e) or Actuarial Equivalence

417(e):

Mortality Table - 10E - 2010 Applicable Mortality Table for 417(e) (unisex)

Actuarial Equivalence:

Pre-Retirement - Interest -

5%

Mortality Table -

e - None

Post-Retirement - Interest -

5%

Mortality Table -

G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex)

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Damery Landscaping Inc. Defined Benefit Pension Plan 91-1707393 / 001

For the plan year 1/1/2010 through 12/31/2010

Valuation Date:

12/31/2010

Funding Method:

As prescribed in IRC Section 430

Age - Eligibility age at last birthday and other ages at nearest birthday

Retrospective Compensation - Highest 3 consecutive years of participation

Form of Payment - Assumed form of payment for funding is lump sum equivalent of normal form. Funding Target for lump sum is

the greater of the present value of accrued benefit computed using funding segment rates and 417(e) Applicable Mortality Table or lump sum at the assumed retirement date of accrued benefit using plan actuarial equivalence discounted using appropriate segment rate. Lump sum on plan actuarial equivalence rates will not exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) the greater of plan actuarial equivalence interest and mortality or 417(e)

Interest Rates

Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C)

Segment #	Year	Rate %
Segment 1	0 - 5	3.14
Segment 2	6 - 20	5.90
Segment 3	> 20	6.45

Pre-Retirement - Mortality Table -

None

Turnover/Disability -Salary Scale -

None

None

Expense Load -Ancillary Ben Load - None None

Post-Retirement - Mortality Table -

10C - 2010 Funding Target - Combined - IRC 430(h)(3)(A)

Cost of Living -

None

Lump Sum -

G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex) at 5%

10E - 2010 Applicable Mortality Table for 417(e) (unisex)

Asset Valuation Method:

Fair market value of assets adjusted for contributions under IRC 430(g)(4)

Discrimination Test Assumptions:

HCE Determination - Based on all employees

Otherwise Excludable - Otherwise Excludable HCEs are included with the Not Otherwise Excludable employees

410(b)/401(a)(4) Testing:

Pre-Retirement - Interest -

8.5%

Post-Retirement - Interest -

8.5%

Mortality Table -

G71M - 1971 Group Annuity (male)

Permissively Aggregated Plans - Tested as a Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Normal Form for MVAR - Joint with 50% Survivor Benefits

Schedule SB, line 19 - Discounted Employer Contributions

Damery Landscaping Inc. Defined Benefit Pension Plan 91-1707393 / 001

For the plan year 1/1/2010 through 12/31/2010

Valuation Date: 12/31/2010

	Date	Amount	Adjusted Contribution	Adjusted Prior Year Contribution	Adjusted Quarterly	Effective Rate	Penalty Rate
Deposited Contribution	2/22/2011	\$99,500					
Applied to Additional Contribution	12/31/2010	62,355	61,837	0	0	5.91	0
Applied to MRC	12/31/2010	37,145	36,837	0	0	5.91	0
Totals for Deposited Contribution		\$99,500	\$98,674	\$0	\$0	100-72	

5145D

July 12, 2011

Schedule SB, line 22 Description of Weighted Average Retirement Age

Damery Landscaping Inc. Defined Benefit Pension Plan 91-1707393 / 001 For the plan year 1/1/2010 through 12/31/2010

The age reported is the average of the assumed retirement ages for all active participants as of the valuation date rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

Attachment to 2010 Form 5500 Schedule SB, line 26 - Schedule of Active Participant Data

Plan Name Da	amery La	andscapiı	ng, Inc.	Defined	Benefit	Pension	Pla EIN:	91-1707393	
Plan Sponsor's	Name I	Damery La	andscapir	ng, Inc.			PN:	002	

				YEAR	S OF CREDITE	O SERVICE			
Attained		Under 1			1 to 4			5 to 9	9
Age		Ave	erage		Ave	erage		erage	
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.
Under 25			-			-			-
25 to 29	2								
30 to 34	1								
35 to 39									
40 to 44									
45 to 49									
50 to 54									
55 to 59	2								
60 to 64									
65 to 69									
70 & up									

	YEARS OF CREDITED SERVICE								
Attained		10 to 14			15 to 19			20 to 2	24
Age		Ave	rage		Ave	erage		Ave	erage
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.
Under 25			-			-			-
25 to 29									
30 to 34									
35 to 39									
40 to 44									
45 to 49									
50 to 54									
55 to 59									
60 to 64									
65 to 69									
70 & up									

		YEARS OF CREDITED SERVICE										
Attained		25 to 29	9		30 to 34	4	35 to 39			40 & up		
Age		Ave	rage		Ave	rage		Av	erage		Av	erage
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.
Under 25												
25 to 29												
30 to 34												
35 to 39												
40 to 44												
45 to 49												
50 to 54												
55 to 59												
60 to 64												
65 to 69												
70 & up												

Attachment to 2010 Form 5500 Schedule SB, line 32 - Schedule of Amortization Bases

Plan NameDamery Landscaping, Inc. Defined Benefit Pension PlanEIN:91-1707393Plan Sponsor's NameDamery Landscaping, Inc.PN:002

Type of Base Shortfall	Present Value of Any Remaining Installments	Valuation Date	Years Remaining	Amortization Installment
Shortfall	9,859	12/31/2010	7	1,599
51101 61411	37333	12/31/2010	,	1,000
	+			
	+		 	
			1	
	+		+	
				
			1	
			† †	
	+			
			1	