

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
---	---	---

Part I	Annual Report Identification Information		
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ a single-employer plan;	☐ a DFE (specify) ____	
B This return/report is:	☐ the first return/report;	☐ the final return/report;	
	☒ an amended return/report;	☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	☐		
D Check box if filing under:	☒ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan <u>ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ►	<u>101</u>	
	1c Effective date of plan	<u>01/01/1992</u>	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>ATC/VANCOM, INC.</u> <u>320 E FRIENDLY AVE</u> <u>GREENSBORO, NC 27401-2921</u>	2b Employer Identification Number (EIN) <u>36-4119560</u>	2c Sponsor's telephone number <u>336-373-2451</u>	2d Business code (see instructions) <u>485110</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/17/2011</u>	<u>ANDREW DYBEL</u>
	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.

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") ATC/VANCOM, INC. 320 E FRIENDLY AVE GREENSBORO, NC 27401-2921	3b Administrator's EIN 36-4119560 3c Administrator's telephone number 336-373-2451
--	---

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
---	-----------------------------------

5 Total number of participants at the beginning of the plan year	5	167
---	----------	-----

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	142
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	36
d Subtotal. Add lines 6a , 6b , and 6c	6d	178
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	178
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	10
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:
 1A 1G

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

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

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

a Pension Schedules

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

(3) ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

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

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2010 This Form is Open to Public Inspection
---	---	---

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010	
A Name of plan ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 101
C Plan sponsor's name as shown on line 2a of Form 5500. ATC/VANCOM, INC.	D Employer Identification Number (EIN) 36-4119560

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
---------------	---

1 Coverage Information:

(a) Name of insurance carrier
ING LIFE INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	MH3698	178	01/01/2010	12/31/2010

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
9830	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).
--

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
COMPUPAY INSURANCE & BROKERAGE SERV STE 345, 415 DUKE DR FRANKLIN, TN 37067

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
9830	0	SERVICE FEE	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
--

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end **4** 133988**5** Current value of plan's interest under this contract in separate accounts at year end **5** 2389039**6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP PENSION FUNDING**b** Balance at the end of the previous year **7b** 124483**c** Additions: (1) Contributions deposited during the year **7c(1)** 380250(2) Dividends and credits **7c(2)**(3) Interest credited during the year **7c(3)** 5044(4) Transferred from separate account **7c(4)** 489693(5) Other (specify below) **7c(5)**(6) Total additions **7c(6)** 874987**d** Total of balance and additions (add **b** and **c(6)**). **7d** 999470**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 258587(2) Administration charge made by carrier **7e(2)**(3) Transferred to separate account **7e(3)** 606895(4) Other (specify below) **7e(4)**(5) Total deductions **7e(5)** 865482**f** Balance at the end of the current year (subtract **e(5)** from **d**) **7f** 133988

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions.....	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes.....	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection
--	--	---

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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>101</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ATC/VANCOM, INC.</u>	D Employer Identification Number (EIN) <u>36-4119560</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2010</u>	
2 Assets:	
a Market value	2a <u>2245476</u>
b Actuarial value	2b <u>2371354</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>0</u> <u>0</u>
b For terminated vested participants	3b <u>34</u> <u>683005</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>259883</u>
(2) Vested benefits	3c(2) <u>1858742</u>
(3) Total active	3c(3) <u>133</u> <u>2118625</u>
d Total	3d <u>167</u> <u>2801630</u>
4 If the plan is at-risk, check the box and complete items (a) and (b) ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>6.60</u> %
6 Target normal cost	6 <u>276468</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	<u>05/02/2011</u>
Signature of actuary	Date
<u>BARTON G FLEMING</u>	<u>11-02161</u>
Type or print name of actuary	Most recent enrollment number
<u>DCS RETIREMENT GROUP</u>	<u>904-249-9171</u>
Firm name	Telephone number (including area code)
<u>3525 PIEDMONT RD, BLDG 6, SUITE 315</u> <u>ATLANTA, GA 30305</u>	
Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2010
v.092308.1

Part II	Beginning of year carryover and prefunding balances	(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	17612
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)		
9	Amount remaining (Item 7 minus item 8).....	0	17612
10	Interest on item 9 using prior year's actual return of <u>9.01</u> %	0	1587
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		47915
b	Interest on (a) using prior year's effective rate of <u>6.93</u> %		3320
c	Total available at beginning of current plan year to add to prefunding balance		51235
d	Portion of (c) to be added to prefunding balance.....		51235
12	Reduction in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	0	70434

Part III	Funding percentages		
14	Funding target attainment percentage.....	14	83.64 %
15	Adjusted funding target attainment percentage.....	15	83.64 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	80.00 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV	Contributions and liquidity shortfalls				
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/12/2010	95000	0			
07/19/2010	95000	0			
10/18/2010	95000	0			
01/18/2011	95000	0			
03/28/2011	131000	0			
			Totals ►	18(b)	18(c)
				511000	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	485352

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: 4.60 %	2nd segment: 6.65 %	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	276468
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	388645	72771
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	349239
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		0
36 Additional cash requirement (item 34 minus item 35).....	36	349239
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	485352
38 Interest-adjusted excess contributions for current year (see instructions).....	38	136113
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

<div>SCHEDULE D</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div>		<div>DFE/Participating Plan Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2010</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010					
A Name of plan ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN				B Three-digit plan number (PN) ▶ 101	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 ATC/VANCOM, INC.				D Employer Identification Number (EIN) 36-4119560	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: MAP CONTRACT SEPARATE ACCOUNT D					
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO					
c EIN-PN 71-0294708-000		d Entity code P		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2527584	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest	

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN	B Three-digit plan number (PN) ►	101
C Plan sponsor's name as shown on line 2a of Form 5500 ATC/VANCOM, INC.	D Employer Identification Number (EIN) 36-4119560	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	5016	4557
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)	2021055	2389039
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	124483	133988
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	2150554	2527584

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	2150554	2527584
---	-----------	---------	---------

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)	380250	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		380250
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		250323
c Other income.....	2c		5044
d Total income. Add all income amounts in column (b) and enter total.....	2d		635617

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	258587	
(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)		258587
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		258587

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		377030
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: CHERRY, BEKAERT & HOLLAND, L.L.P.

(2) EIN: 56-0579444

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)	5b(3) PN(s)

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

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

A Name of plan <u>ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>101</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ATC/VANCOM, INC.</u>	D Employer Identification Number (EIN) <u>36-4119560</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>71-0294708</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>3</u>

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☒ No	☐ N/A

Part III	Amendments
-----------------	-------------------

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2010
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate item 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

**ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO
EMPLOYEES' RETIREMENT PLAN**

**FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE
DECEMBER 31, 2010 AND 2009**

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN

Table of Contents

	Page
Report of Independent Certified Public Accountants	1
Financial Statements - Modified Cash Basis	
Statements of Net Assets Available for Benefits	2
Statements of Changes of Net Assets Available for Benefits	3
Notes to Financial Statements	4 - 12
Supplemental Schedule	
Form 5500, Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	13
 Note: All other schedules required by section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Income Security Act of 1974 have been omitted because they are not applicable.	



Cherry, Bekaert & Holland, L.L.P.
The Firm of Choice.

www.cbh.com

255 Alhambra Circle – Suite 900
Coral Gables, Florida 33134
phone 305.492.7999
fax 305.492.7990

Report of Independent Certified Public Accountants

To the Board of Trustees of
ATC/Vancom of North Carolina, Inc. Greensboro Employees' Retirement Plan

We were engaged to audit the accompanying statements of net assets available for benefits - modified cash basis of the ATC/Vancom of North Carolina, Inc. Greensboro Employees' Retirement Plan (the "Plan") as of December 31, 2010 and 2009, and the related statements of changes in net assets available for benefits - modified cash basis for the years then ended and the supplemental Form 5500, Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2010. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by ING Life Insurance and Annuity Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements - modified cash basis and supplemental schedule. We have been informed by the Plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from the custodian as of and for the years ended December 31 2010 and 2009, that the information provided to the Plan administrator by the custodian is complete and accurate.

As described in Note 2, these financial statements and supplemental schedule were prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Because of the significance of the information in the Plan's financial statements and supplemental schedule that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements - modified cash basis and supplemental schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Cherry, Bekaert & Holland, L.L.P.
CHERRY, BEKAERT & HOLLAND, L.L.P.

October 10, 2011

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS – MODIFIED CASH BASIS

	December 31,	
	2010	2009
	<hr/>	
ASSETS		
Investments, at fair value:		
ING Growth and Income Portfolio I	\$ 1,755,557	\$ 1,482,960
ING Balanced Portfolio, Inc. I	633,483	538,095
ING Fixed Account	133,987	124,483
ING Money Market Portfolio	4,557	5,016
	<hr/>	
Total assets	2,527,584	2,150,554
	<hr/>	
Net assets available for benefits	\$ 2,527,584	\$ 2,150,554
	<hr/>	

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

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS –
MODIFIED CASH BASIS

	Years Ended December 31,	
	2010	2009
Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	\$ 250,323	\$ 404,981
Interest on investments	5,044	4,611
Total investment income	255,367	409,502
Employer contributions	380,250	381,000
Total additions	635,617	790,502
 Deductions from net assets attributed to:		
Benefits paid to participants	258,587	126,737
Total deductions	258,587	126,737
 Net increase	377,030	663,765
 Net assets available for benefits:		
Beginning of year	2,150,554	1,486,789
End of year	<u>\$ 2,527,584</u>	<u>\$ 2,150,554</u>

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

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

NOTE 1 - DESCRIPTION OF PLAN

The following description of the ATC/Vancom of North Carolina, Inc. Greensboro Employees' Retirement Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General - The Plan is a defined benefit pension plan, established on January 1, 1992, and covering substantially all employees of ATC/Vancom, Inc. (the "Company" or "Employer"), excluding leased employees and any employees not employed at Greensboro. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). Effective January 1, 2002, the Plan was amended in its entirety and restated.

In accordance with a service agreement (the "Agreement"), effective on October 1, 2004, between the Company and the Greensboro Transit Authority, the Company has been engaged to provide management services for the operation of transit systems for the City of Greensboro, North Carolina (the "City"). In accordance with the Agreement, among other things, the Company shall be responsible for maintaining the Plan that was transferred from the previous contractor at the beginning of the Agreement term and assumes no future liability at the end of the Agreement term (i.e., June 30, 2012) provided that sound conservative management practices were exercised in its funding and administration of the Plan. The City shall remain responsible for any unfunded pension liability if it is determined through an actuarial study performed by the City's actuary that the Company's contributions and the Plan's investments for the time the Company maintained the Plan were consistent with sound, conservative management practices.

Plan Administration - The Plan is administered by the Company. The Plan's assets are maintained by ING Life Insurance and Annuity Company (the "Custodian"). The Plan's recordkeeping services and maintenance of participant account records are managed by Dorsa Consulting, Inc.

Participation - Employees, among other requirements, must have attained the age of twenty-one and completed three months of service to participate in the Plan. If a participant becomes a former participant due to severance of employment with the Company and is reemployed before a 1-year break in service has occurred, the former participant shall become a participant as of the reemployment date.

Contributions - Under the Plan, no contributions shall be required from any participant. The Employer shall pay to the Plan from time to time such contribution amounts in cash as the Employer shall determine to be necessary to provide the benefits under the Plan determined by the application of accepted actuarial methods and assumptions. The methods of funding shall be consistent with Plan objectives and the compliance requirements of ERISA.

Benefit Payments - Unless otherwise elected, a participant who is married on the annuity starting date shall receive the value of the participant's benefits in the form of a joint and survivor annuity. The joint and survivor annuity is an annuity that commences immediately and shall be the actuarial equivalent of a single life annuity and following the participant's death continue to the spouse during the spouses lifetime at a rate equal to 50% of the rate at which such benefits were payable to the participant. The participant may, without spousal consent, elect to receive a smaller annuity benefit (i.e., 50%) with continuation payments to the spouse at a rate of 75% or 100% of the rate payable to the participant during the participant's lifetime. Unless otherwise elected, an unmarried participant shall receive the value of such participant's benefits in the form of a life annuity, and a vested participant who dies before the annuity starting date and who has a surviving spouse shall have the death benefit paid to the surviving spouse in the form of a pre-retirement survivor annuity.

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

NOTE 1 – DESCRIPTION OF PLAN (continued)

Normal Retirement Age and Benefits - Normal retirement age is the first day of the month coinciding with or next following the participant's 65th birthday. Upon participant's attaining normal retirement age, the participant shall become fully vested in their normal retirement benefit. The participant's normal retirement benefit is based on the formula equal to 2% of such participant's average monthly 5 year compensation multiplied by the participant's total number of years of service (up to a maximum of 30 years), offset by 0.75% of final 3 year average compensation not in excess of one-twelfth of covered compensation multiplied by the participant's total number of years in service (up to a maximum of 30 years). The Normal Retirement Benefit payable to participant shall be based on a monthly pension commencing on the participant's retirement date and continuing for life.

Early Retirement Date and Benefits - Upon the participant's election, the early retirement date is the first day of the month (prior to the normal retirement date) coinciding with or following the date on which a participant or former participant attains age 55 and has completed at least 10 years of service (early retirement age) with the Employer. A participant shall become fully vested upon satisfying this requirement if still employed at early retirement age. The participant's early retirement benefit is equal to the greater of (1) the participant's accrued benefit reduced by $\frac{1}{2}$ of 1% for each month the participant's early retirement date precedes the participant's 65th birthday, or (2) the actuarial equivalent of the participant's accrued benefit if such benefit is distributed in a form other than non-decreasing life annuity payable for a period not less than the life of such participant.

Disability Retirement Benefits - If a participant becomes totally and permanently disabled prior to retirement or separation from service, and such condition continues for a period of 6 consecutive months and by reason thereof such participant's status as an employee ceases, then the disabled participant shall be entitled to receive benefits without regard to age and service requirements. The benefit payable shall be computed as of the anniversary date subsequent to termination of employment. In the event of the terminated participant's total and permanent disability subsequent to termination of employment, the terminated participant shall receive the actuarial equivalent of such terminated participant's vested accrued benefit as though the terminated participant had retired.

Death Benefits - The death benefit provided shall be the minimum spouse death benefit which is the death benefit for a vested married participant payable in the form of a pre-retirement survivor annuity. No death benefits shall be payable, in the case of an unmarried participant or unmarried former participant who dies prior to such participant's retirement date.

Vesting - The vested portion of any participant shall be a percentage of the participant's accrued benefit determined on the basis of the participant's number of years of service. The percentage for service years less than 5, and 5 years or more, is 0% and 100%, respectively.

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The Plan's financial statements and schedules are presented using the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. Under this method, contributions and revenues are recorded when received rather than when they are earned, and benefits are recognized when paid rather than when obligations are incurred.

Administrative Expenses - All costs of administering the Plan are borne by the Company.

Investments, Investment Valuation and Income Recognition - Investments are reported at fair value. Accounting Standards Codification ("ASC") 820, *Fair Value Measurements and Disclosures*, which defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction. ASC 820 also establishes fair value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value.

The standard describes three levels of inputs that may be used to measure fair value:

Level 1 – Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date;

Level 2 – Inputs to the valuation methodology are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies; and

Level 3 – Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following is a description of the valuation methodologies used for instruments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy. There have been no changes in the methodologies used at December 31, 2010 and 2009.

Pooled Separate Accounts – These investments are public investment vehicles valued using the Net Asset Value ("NAV") provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. The NAV is classified within level 2 of the valuation hierarchy because the NAV's unit price is quoted on a private market that is not active; however, the unit price is based on underlying investments which are traded on an active market.

Money Market – These investments are public investment vehicles valued using \$1 for the NAV. The money market funds are classified within level 2 of the valuation hierarchy.

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Guaranteed Interest Account – This investment is made by the Plan in an Unallocated Group Fixed Annuity Contract which is invested in the general assets of ING Life Insurance and Annuity Company who guarantees a fixed interest rate. The investment contracts are classified within level 3 of the valuation hierarchy.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Purchases and sales of investments are recorded on a trade-date basis. Dividend income is recorded on the ex-dividend date and interest income is recognized when earned. Net appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

New Accounting Pronouncements – In January 2010, the Financial Accounting Standards Board ("FASB") updated the financial reporting standards to improve disclosures regarding fair value measurements. This update requires entities to (i) disclose separately the amounts of significant transfers in and out of investments valued using level 1 and level 2 fair value measurements and describe the reasons for the transfers and (ii) present separately information about purchases, sales, issuances, and settlements in the roll forward disclosure of changes in investments valued using level 3 fair value measurements. The update also requires fair value disclosures on a more detailed basis and requires additional disclosures regarding the valuation techniques and inputs used to measure fair value for investments valued using level 2 and level 3 inputs. For all portions of the update except for changes required in the level 3 investment roll forward information, the update is effective for interim and annual reporting periods beginning after December 15, 2009. For the changes required in the level 3 investment roll forward information, the update is effective for fiscal years beginning after December 15, 2010. As all of the requirements of this update are only disclosure related, the adoption of the required portions of this update in 2010 did not have any effect on any amounts in the accompanying basic financial statements.

Benefits Paid to Participants - Benefit claims are recorded when they have been processed and paid by the Plan.

Actuarial Present Value of Accumulated Plan Benefits – Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable to the services employees have rendered as determined under the Plan's provisions. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of deceased employees, and (c) active eligible employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries and accumulated plan benefits for active employees are based on the employee's pension equity percentage based on the employee's age and final earnings. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of changes in net assets during the reporting period. Such estimates include those regarding fair value. Actual results could differ from those estimates.

Subsequent Events – The Plan's management evaluated subsequent events through October 10, 2011 in connection with the preparation of these financial statements, which is the date that the financial statements were available to be issued.

NOTE 3 – FINANCIAL DATA CERTIFIED BY THE CUSTODIAN (Unaudited)

The following information included in the accompanying financial statements - modified cash basis as of and for the years ended December 31, 2010 and 2009, and the supplemental schedule as of December 31, 2010, was obtained from data that has been prepared and certified to as complete and accurate by the custodian, in accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

	<u>2010</u>	<u>2009</u>
ING Growth and Income Portfolio I *	\$ 1,755,557	\$ 1,482,960
ING Balanced Portfolio, Inc. I *	633,483	538,095
ING Fixed Account *	133,987	124,483
ING Money Market Portfolio	4,557	5,016
	<u>\$ 2,527,584</u>	<u>\$ 2,150,554</u>

* Investment represents 5% or more of net assets available for benefits at December 31, 2010 and 2009.

	<u>Year ended December 31,</u> <u>2010</u>	<u>2009</u>
Investment activity:		
Net appreciation in fair value of investments	<u>\$ 250,323</u>	<u>\$ 404,981</u>
Interest on investments	<u>\$ 5,044</u>	<u>\$ 4,611</u>

During 2010 and 2009, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in fair value as follows:

	<u>2010</u>	<u>2009</u>
ING Growth and Income Portfolio I	\$ 183,898	\$ 325,428
ING Balanced Portfolio, Inc. I	66,425	79,463
	<u>\$ 250,323</u>	<u>\$ 404,891</u>

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

NOTE 4 – FAIR VALUE OF FINANCIAL INVESTMENTS

Below are the Plan's financial instruments as of December 31, 2010 and 2009, carried at fair value on a recurring basis by the ASC 820 fair value hierarchy levels described in Note 2:

As of December 31, 2010				
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Value
Pooled separate accounts:				
Growth and Income	\$ -	\$ 1,755,557	\$ -	\$ 1,755,557
Balanced	-	633,483	-	633,483
Money market	-	4,557	-	4,557
Guaranteed interest account	-	-	133,987	133,987
	<u>\$ -</u>	<u>\$ 2,393,597</u>	<u>\$ 133,987</u>	<u>\$ 2,527,584</u>

As of December 31, 2009				
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Value
Pooled separate accounts	\$ -	\$ 2,021,055	\$ -	\$ 2,021,055
Money market	-	5,016	-	5,016
Guaranteed interest account	-	-	124,483	124,483
Total investments	<u>\$ -</u>	<u>\$ 2,026,071</u>	<u>\$ 124,483</u>	<u>\$ 2,150,554</u>

The table below sets forth a summary of changes in the fair value of the Plan's level 3 investment assets for the year ended December 31, 2010:

	Beginning Fair Value	Purchases, Issuances, (Repayments), (Settlements), Net	Interest Income	Ending Fair Value
Guaranteed interest account	<u>\$ 124,483</u>	<u>\$ 4,460</u>	<u>\$ 5,044</u>	<u>\$ 133,987</u>

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

NOTE 5 – ACCUMULATED PLAN BENEFITS AND ACTUARIAL ASSUMPTIONS

The actuarial present value of accumulated plan benefits is determined by Dorsa Consulting, Inc., Plan Actuary, and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

The significant actuarial assumptions and methods used in the latest valuation dates of January 1, 2010 and 2009 were as follows:

Method – Market value of assets

Mortality – 1994 Group Annuity Mortality Table with sex distinct rates

Interest – 6.60% and 6.93% at January 1, 2010 and 2009, respectively

Salary Scale – 3.5%

Disability – 1952 Disability Table, Period 2, Benefit 5, with a six month waiting period.

Accumulated Benefit Obligation - The actuarial present value of accumulated plan benefits information as of January 1, 2010 and 2009 are as follows:

	<u>2010</u>	<u>2009</u>
Vested benefits:		
Participants currently receiving benefits	\$ 42,856	\$ -
Participants entitled to deferred benefits	536,406	399,284
Other participants	1,628,455	1,668,018
Total vested benefits	<u>2,207,717</u>	<u>2,067,302</u>
Non-vested benefits	<u>231,501</u>	<u>189,993</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 2,439,218</u>	<u>\$ 2,257,295</u>

The changes in the present value of accumulated plan benefits from the preceding to the current benefit information dates are as follows:

	<u>2010</u>	<u>2009</u>
Actuarial present value of accumulated plan benefits at beginning of year	<u>\$ 2,257,295</u>	<u>\$ 2,054,414</u>
Increase (decrease) was attributable to:		
Benefits paid	(126,737)	(131,846)
Additional benefits earned including experience gains and losses	144,030	182,826
Decrease in discount period at 7.5%	164,630	149,413
Change in actuarial assumptions	-	2,488
Total vested benefits	<u>181,923</u>	<u>202,881</u>
Actuarial present value of accumulated plan benefits at end of year	<u>\$ 2,439,218</u>	<u>\$ 2,257,295</u>

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

NOTE 5 – ACCUMULATED PLAN BENEFITS AND ACTUARIAL ASSUMPTIONS (continued)

As previously indicated, Plan contributions are made and the actuarial present value of accumulated plan benefits as reported are based on certain assumptions pertaining to interest rates, inflation rates, employee demographics and other factors, all of which are subject to change. Due to the uncertainties inherent in these estimations and assumptions, such estimates could change in the near term and those changes could be material to the financial statements.

NOTE 6 – FUNDING POLICY

In accordance with the minimum funding requirements of ERISA, the Company was required to make contributions in the amount of \$297,216 and \$317,732 for the years ended December 31, 2010 and 2009, respectively. Any contributions by the Company are intended to fund the Plan at an amount sufficient to prevent the Plan from having an accumulated funding deficiency as of the end of the Plan year. The Company's contributions for the years ended December 31, 2010 and 2009 exceeded the minimum funding requirements.

NOTE 7 – 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 set forth under ERISA. In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- (1) Benefits attributable to employee contributions taking into account those paid out before termination.
- (2) Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire prior to that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
- (3) Other vested benefits insured by the Pension Benefit Guaranty Corporation (the "PBGC") up to the applicable limitations (discussed below).
- (4) All other vested benefits in excess of the amounts insured by the PBGC.
- (5) All nonvested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency of the Plan's net assets to provide for accumulated benefit obligations at the time of termination and may also depend on the financial condition of the Plan sponsor and the level of benefits guaranteed by the PBGC.

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

NOTE 8 – FEDERAL INCOME TAX STATUS

The Internal Revenue Service has made a favorable determination on the Plan in a letter dated March 18, 2005, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Plan management has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to audit by taxing jurisdiction; however, there are currently no audits for any tax periods in progress. Plan management believes it is no longer subject to income tax examinations for years prior to 2007.

NOTE 9 – RISKS AND UNCERTAINTIES

The Plan invests in various investment options in which are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in in risks in the near term would affect the amounts reported in the financial statements - modified cash basis.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

NOTE 10 – PARTY-IN-INTEREST TRANSACTIONS

Plan investments and the related transactions as of and for the years ended December 31, 2010 and 2009, are pooled separate accounts, a money market account and a guaranteed interest account managed by ING Life Insurance and Annuity Company. These transactions qualify as party-in-interest transactions. While these transactions qualify as party-in-interest transactions, they are expressly exempted from the prohibited transaction rule.

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN
FORM 5500, SCHEDULE H, LINE 4I – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 36-4119560; PN: 101
DECEMBER 31, 2010

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment	Cost	Current Value
*	ING Life Insurance and Annuity Company	Growth and Income Portfolio I	\$ 1,571,659	\$ 1,755,557
*	ING Life Insurance and Annuity Company	Balanced Portfolio I	566,998	633,483
*	ING Life Insurance and Annuity Company	Fixed Account	128,943	133,987
*	ING Life Insurance and Annuity Company	Money Market Portfolio	<u>4,497</u>	<u>4,557</u>
		Total	<u><u>\$ 2,272,097</u></u>	<u><u>\$ 2,527,584</u></u>

* Represents a party-in-interest.

This schedule was prepared from data obtained and certified by
ING Life Insurance and Annuity Company.

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2010-12/31/2010
SCHEDULE SB, LINE 26: SCHEDULE OF ACTIVE PARTICIPANT DATA

Schedule of Active Participant Data

	Years of credited service:										Total
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	
Attained											
Age	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Under 25	1	2	0	0	0	0	0	0	0	0	3
25 to 29	1	6	1	0	0	0	0	0	0	0	8
30 to 34	0	3	3	1	0	0	0	0	0	0	7
35 to 39	0	8	6	3	0	0	0	0	0	0	17
40 to 44	1	12	5	3	2	0	0	0	0	0	23
45 to 49	0	8	2	3	0	1	0	0	0	0	14
50 to 54	1	17	5	4	3	1	1	0	0	0	32
55 to 59	0	6	4	3	4	2	0	0	0	0	19
60 to 64	0	2	0	2	2	1	0	0	0	0	7
65 to 69	0	1	0	0	0	0	0	0	0	0	1
70 & up	0	0	0	2	0	0	0	0	0	0	2
Total	4	65	26	21	11	5	1	0	0	0	133

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO
EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2010-12/31/2010
SCHEDULE SB, PART V: STATEMENT OF ACTUARIAL ASSUMPTIONS / METHODS

Actuarial Cost Method – PPA

Contributions are based on plan's Funding Target. The minimum required contribution is the sum of target normal cost plus a 7-year amortization of unfunded funding target liability of the plan.

Actuarial Assumptions

INTEREST RATES: Effective 6.60 %
Segment 1 Rate 4.60 %
Segment 2 Rate 6.65 %
Segment 3 Rate 6.76 %
FAS35 (pre & post) 7.50 %

MORTALITY: Valuation IRS 2010 Table
FASB 35 1994 GAM Tables (m & f)

ASSET METHOD: Actuarial Value of Assets under IRC Section
430(g)(3)(B)

SALARY SCALE: 3.5%

TURNOVER: T-3

DISABILITY: 1952 Disability Table, Period 2, Benefit 5, with a six
month waiting period

RETIREMENT: The following table of retirement factors was used:

<u>Age</u>	<u>Percent Retiring</u>
65	100%

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment 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).▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2010**This Form Is Open to Public
Inspection**For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN	B Three-digit plan number (PN) ▶ <u>101</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ATC/VANCOM, INC.	D Employer Identification Number (EIN) 36-4119560
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2010</u>		
2 Assets:		
a Market value.....	2a	2245476
b Actuarial value.....	2b	2371354
3 Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a 0	0
b For terminated vested participants.....	3b 34	683005
c For active participants:		
(1) Non-vested benefits.....	3c(1)	259883
(2) Vested benefits.....	3c(2)	1858742
(3) Total active.....	3c(3) 133	2118625
d Total.....	3d 167	2801630
4 If the plan is at-risk, check the box and complete items (a) and (b)..... ☐		
a Funding target disregarding prescribed at-risk assumptions.....	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor.....	4b	
5 Effective interest rate.....	5	6.60%
6 Target normal cost.....	6	276468

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

**SIGN
HERE**

Signature of actuary

Barton G Fleming

Type or print name of actuary

DCS Retirement Group

Firm name

3525 Piedmont Rd, Bldg 6, Suite 315

Atlanta GA 30305
Address of the firm5/2/2011
Date

0802161

Most recent enrollment number

904-249-9171

Telephone number (including area code)

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2010
v.092308.1

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4085 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**OMB Nos. 1210-0110
1210-0089**2010****This Form is Open to Public Inspection****Part I Annual Report Identification Information**For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

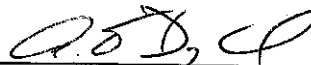
- A** This return/report is for: ☐ a multiemployer plan; ☐ a multiple-employer plan; or
☒ a single-employer plan; ☐ a DFE (specify) _____
- B** This return/report is: ☐ the first return/report; ☐ the final return/report;
☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
- C** If the plan is a collectively-bargained plan, check here. ☐
- D** Check box if filing under: ☒ Form 5558; ☐ automatic extension; ☐ the DFVC program;
☐ special extension (enter description) _____

Part II Basic Plan Information—enter all requested information

1a Name of plan ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES RETIREMENT PLAN		1b Three-digit plan number (PN) ▶ <u>101</u>
		1c Effective date of plan <u>01/01/1992</u>
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) ATC/VANCOM, INC. 320 E FRIENDLY AVE GREENSBORO NC 27401-2921		2b Employer Identification Number (EIN) <u>36-4119560</u>
		2c Sponsor's telephone number <u>336-373-2451</u>
		2d Business code (see instructions) <u>485110</u>

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

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

SIGN HERE		<u>10/17/11</u>	<u>Andrew T. Dybel</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		<u>10/17/11</u>	<u>Andrew T. Dybel</u>
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2010)
v.092307.1

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO
EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2010-12/31/2010
SCHEDULE SB, PART V: SUMMARY OF PLAN PROVISIONS

Effective Date: January 1, 1992

Eligibility: Any Eligible Employee who has completed 3 months of service and has attained age 21 shall be eligible to participate hereunder as of the date he/she has satisfied such requirements.

Years of Service: The Plan Year during which an Employee has at least 1000 Hours of Service.

Vesting schedule:

Years of Service	Percentage
Fewer than 5	0%
5	100%

Benefit Service: Years of Service up to 30 years.

Average Monthly Compensation: The average monthly compensation is one-twelfth of the highest five consecutive Plan Year average salary starting from the date of participation.

Final Average Compensation: The average monthly compensation over three consecutive plan years ending with the date of determination, excluding compensation in excess of the Social Security Taxable Wage Base in effect at the beginning of the plan year.

Retirement Benefit: 2% of Average Monthly Compensation multiplied by the total number of Years of Service (up to 30), offset by 0.75% of Final Average Compensation not in excess of one-twelfth of Covered Compensation multiplied by the total number of Years of Service, computed to the nearest cent, and offset by the vested accrued benefit, if any, under the Duke Plan before October 7, 1991.

Covered Compensation is determined based on the calendar year in which the participant attains Social Security Retirement Age.

The minimum monthly benefit is \$15 multiplied by Years of Service.

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO
EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2010-12/31/2010
SCHEDULE SB, PART V: SUMMARY OF PLAN PROVISIONS (CONT)

Normal Retirement

Date: First day of the month coinciding with or next following age 65.

Early Retirement Date: First day of the month coinciding with or next following the date on which a Participant or Former Participant attains age 55 and has completed at least 10 Years of Service with the Employer. A Participant shall become fully vested upon satisfying this requirement if still employed at Early Retirement Age.

**Early Retirement
Benefit:**

The benefit is unreduced for retirement after age 60, and is reduced by one-half of one percent for each month the Participant's early retirement date precedes the participants 60th birthday.

**Disability Retirement
Benefit:**

(a) If a Participant becomes Totally and Permanently Disabled prior to retirement or separation from service, and such condition continues for a period of six (6) consecutive months and by reason thereof such Participant's status as an Employee ceases, then the said disabled Participant shall be entitled to receive the Early Retirement Benefit without regard to age and service requirement.

(b) The above benefit shall be computed as of the Anniversary Date subsequent to termination of employment.

(c) In the event of the Terminated Participant's Total and Permanent Disability subsequent to termination of employment, the terminated Participant shall receive the Actuarial Equivalent of such Terminated Participant's Vested Accrued Benefit as though the Terminated Participant had retired.

The offset reduction will not be applicable to the disability benefit prior to the participant's drawing the Social Security Disability Benefit.

The disability benefit cannot be less than \$15 for each year of service, and also cannot be less than \$150 per month.

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO
EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2010-12/31/2010
SCHEDULE SB, PART V: SUMMARY OF PLAN PROVISIONS (CONT)

Death Benefit: The minimum spouse's death benefit, if vested and if married, no benefit otherwise. The minimum spouse's benefit is based on a 50% Joint and Survivor Annuity calculated using the greater of the Average Monthly Compensation at date of death or the monthly base rate of compensation for the participant increase by one-twelfth of the amount of overtime, performance bonuses and commissions actually earned by the participant in the Plan Year preceding the date of death. The service used in the calculation will be based on the deceased participant's expected service at age 65.

Normal Form of Payment: Annuity payable for the life of the participant.

Optional Forms: Life Annuity with 50% Joint and Survivor; Life Annuity with 75% Joint and Survivor; Life Annuity with 100% Joint and Survivor and Life annuity with 60, 120, or 180 months of payments guaranteed.

Actuarial Equivalence: Optional forms of benefit are determined using the 1983 Group Annuity Mortality Table and an 8% interest rate.

Lump sums for de minimus benefits are determined using the mortality table specified by the Secretary of the Treasury and the applicable interest rate determined on the first day of the plan year.

ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO EMPLOYEES' RETIREMENT PLAN
FORM 5500, SCHEDULE H, LINE 4I – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 36-4119560; PN: 101
DECEMBER 31, 2010

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment	Cost	Current Value
*	ING Life Insurance and Annuity Company	Growth and Income Portfolio I	\$ 1,571,659	\$ 1,755,557
*	ING Life Insurance and Annuity Company	Balanced Portfolio I	566,998	633,483
*	ING Life Insurance and Annuity Company	Fixed Account	128,943	133,987
*	ING Life Insurance and Annuity Company	Money Market Portfolio	<u>4,497</u>	<u>4,557</u>
		Total	<u><u>\$ 2,272,097</u></u>	<u><u>\$ 2,527,584</u></u>

* Represents a party-in-interest.

This schedule was prepared from data obtained and certified by
ING Life Insurance and Annuity Company.

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO
 EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2010-12/31/2010
SCHEDULE SB, LINE 32: SCHEDULE OF AMORTIZATION BASES

Base Type	Outstanding Balance	Date Established	Remaining Amortization Period	Amortization Installment
Shortfall	\$365,095	1/1/2009	6	\$68,835
	\$23,550	1/1/2010	7	\$3,936

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO
 EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2010-12/31/2010
SCHEDULE SB, LINE 19: DISCOUNTED EMPLOYER CONTRIBUTIONS

Effective Rate: 6.60 %

**Quarterly Required
Contributions**

<u>Date</u>	<u>Amount</u>	<u>Adjusted By Credit Balance</u>
04/15/2010	\$39,317	\$39,317
07/15/2010	\$39,317	\$39,317
10/15/2010	\$39,317	\$39,317
01/15/2011	\$39,317	\$39,317

	<u>Contributions</u>	<u>Discounted to 1/1/2010</u>
04/12/2010	95,000	93,339.15
07/18/2010	95,000	91,771.41
10/19/2010	95,000	90,293.06
01/18/2011	95,000	88,869.55
03/28/2011	131,000	121,078.70
Total:	\$511,000	\$485,352

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO
EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2010-12/31/2010
SCHEDULE SB, LINE 24: CHANGE IN ACTUARIAL ASSUMPTIONS

Changed the funding rates from yield curve to segment rates.

PLAN SPONSOR: ATC/VANCOM, INC.
PLAN NAME: ATC/VANCOM OF NORTH CAROLINA, INC. GREENSBORO
EMPLOYEES' RETIREMENT PLAN
EIN: 36-4119560
PIN: 101
PLAN YEAR: 1/1/2010-12/31/2010
SCHEDULE SB, LINE 22: DESCRIPTION OF WEIGHTED AVERAGE RETIREMENT AGE

Age	Retirement Rate	Retired Lx=100,000	Not Retired	Weight
<65	0%	0	100,000	0
65	100%	100,000	0	6,500,000
>65	100%	0	0	0
Total		100,000		6,500,000

Weighted Average Retirement Age: **65**