Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110
1210-0089

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [X] special extension (enter description) HURRICANE IRENE

Part II Basic Plan Information—enter all requested information

1a Name of plan
BARBIZON LIGHTING COMPANY, INC. EMPLOYEE STOCK OWNERSHIP PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 02/01/1999

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

456 W. 55TH STREET
NEW YORK, NY 10019-4403

2b Employer Identification Number (EIN)
13-4043200

2c Sponsor's telephone number
800-582-9941

2d Business code (see instructions)
423600

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/31/2011	CHRISTOPHER ROBERTS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
BARBIZON LIGHTING COMPANY, INC.

456 W. 55TH STREET
NEW YORK, NY 10019-4403

3b Administrator's EIN
13-4043200

3c Administrator's telephone number
800-582-9941

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**	208
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**	169
b	Retired or separated participants receiving benefits	**6b**	7
c	Other retired or separated participants entitled to future benefits	**6c**	24
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	200
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	200
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	186
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	4
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:
2I 2O 3I

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

9a Plan funding arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

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

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

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

A Name of plan
BARBIZON LIGHTING COMPANY, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
13-4043200

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

HOWITT & ASSOCIATES

01-5365671

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
34	NONE	10192	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

SES ADVISORS, INC.

04-3760707

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	NONE	6910	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

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

(a) Enter name and EIN or address (see instructions)

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

(a) Enter name and EIN or address (see instructions)

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

(a) Enter name and EIN or address (see instructions)

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

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

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Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN;
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN;
c	Position:	
d	Address:	**e** Telephone:

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

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

A Name of plan
BARBIZON LIGHTING COMPANY, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
13-4043200

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	169942	143145
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)		
(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)		
(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)	420622	463871
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	830000	890000
	(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	1420564	1497016
	Liabilities			
g	Benefit claims payable	1g		31588
h	Operating payables	1h		7692
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	39280
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	1420564	1457736

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)		
	(B) Participants	2a(1)(B)		
	(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)		0
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)	19271	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		19271
	(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)	60000	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		60000
(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)		23979
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		103250
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	46431	
(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)		46431
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)	19647	
(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)		19647
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		66078
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		37172
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) [X] Unqualified (2) [ ] Qualified (3) [ ] Disclaimer (4) [ ] Adverse

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

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

(1) Name: METIS GROUP CPAS LLC (2) EIN: 06-1667465

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

SCHEDULE R (Form 5500)

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
BARBIZON LIGHTING COMPANY, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
13-4043200

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

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

EIN(s): 06-1614795

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3**

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☒ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☒ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☒ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

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

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

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

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

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

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

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

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

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

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

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

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

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

Barbizon Lighting Company Inc. Employee Stock Ownership Plan

Financial Statements and Supplemental Information

For the Year Ended December 31, 2010

Barbizon Lighting Company Inc.
Employee Stock Ownership Plan

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Independent Auditors' Report

To the Employee Benefits Administrative Committee
of the Barbizon Lighting Company, Inc.
Employee Stock Ownership Plan

We have audited the accompanying statements of net assets available for benefits of the Barbizon Lighting Company, Inc. Employee Stock Ownership Plan as of December 31, 2010 and 2009, and the related statement of changes in net assets available for benefits for the year ended December 31, 2010. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Barbizon Lighting Company, Inc. Employee Stock Ownership Plan as of December 31, 2010 and 2009, and the changes in net assets available for benefits for the year ended December 31, 2010, in conformity with accounting principles generally accepted in the United States of America.

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedule of assets held for investment is presented for the purpose of additional analysis, and is not a required part of the 2010 basic financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supplemental schedule has been subjected to the auditing procedures applied in the audit of the 2010 basic financial statements, and in our opinion is fairly stated in all material respects in relation to the 2010 basic financial statements taken as a whole.

Metis Group LLC

METIS GROUP CERTIFIED PUBLIC ACCOUNTANTS LLC

Basking Ridge, New Jersey
October 31, 2011

INPACT

Barbizon Lighting Company, Inc.
Employee Stock Ownership Plan

Statements of Net Assets Available for Benefits

December 31,	**2010**	2009
Assets		
Investments,		
Sponsor company common stock, at estimated fair value	**$ 890,000**	$ 830,000
Mutual funds, at fair value	**463,871**	420,622
Cash	**143,145**	169,942
Total assets	**1,497,016**	1,420,564
Liabilities		
Benefits to be paid	**31,588**	-
Accrued expenses	**7,692**	-
Total liabilities	**39,280**	-
Net assets available for benefits	**$ 1,457,736**	$ 1,420,564

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

Barbizon Lighting Company, Inc.
Employee Stock Ownership Plan

Statement of Changes in Net Assets Available for Benefits

For the Year Ended December 31,		2010
Additions to Net Assets		
Additions to net assets attributed to:		
Investment income:		
Net unrealized appreciation in estimated fair value of sponsor common stock	$	60,000
Net appreciation in fair value of mutual funds		23,979
Dividend income		19,271
Total additions to net assets		103,250
Deductions from Net Assets		
Deductions from net assets attributed to:		
Benefits to participants from investments		46,431
Administration fees and other deductions		19,647
Total deductions from net assets		66,078
Net increase		37,172
Net assets available for benefits		
Beginning of year		1,420,564
End of year	$	1,457,736

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

1. Description of the Plan

The following description of the Barbizon Lighting Company, Inc. Employee Stock Ownership Plan ("Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

ZGS, Inc. ("Company" or "Sponsor") established the Barbizon Lighting Company, Inc. Employee Stock Ownership Plan ("Plan") effective as of February 1, 1999. The Plan covers employees of Barbizon Delta Corporation, Barbizon Charlotte Inc., Barbizon Light of New England Inc., Barbizon Electric Co Inc., Barbizon Light of the Rockies Inc. and Barbizon Capitol Inc. These companies are all related parties under common ownership ("affiliates"). The Plan operates, in relevant part, as a non-leveraged employee stock ownership plan (ESOP), and is designed to comply with Section 4975(e)(7) and the regulations thereunder of the Internal Revenue Code of 1986, as amended (Code) and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan is administered by an Employee Benefits Administrative Committee appointed by the Board of Directors of Barbizon Lighting Company, Inc. The chief executive officer of the Company is the Plan's Trustee.

Contributions

The Plan acquired 100 shares of ZGS, Inc. for $842,841 based upon an appraisal at date of acquisition of February 1, 1999. Contributions are made at the discretion of the Board of Directors and are received in cash and/or the Company's common stock, issued in amounts sufficient to satisfy the liability at the date of the contribution. Contributions are allocated to individual employee participant balances based on each employee's annual compensation as a percentage of total covered employee compensation in accordance with applicable regulations under the code.

The Company suspended contributions beginning on April 1, 2009.

Eligibility

Employees of the Company, and its participating affiliates, are generally eligible to participate in the Plan on January 1st or July 1st after the later of 1) completing six months of service or 1,000 hours and 2) attaining age twenty and one half. Participants who do not have at least 1,000 hours of service during such plan year, or are not employed on the last working day of a plan year, are generally not eligible for an allocation of Company contributions for such year.

Voting rights

The Employee Benefits Administrative Committee has the voting rights of all of the stock held by the Plan on all matters, other than those which require the voting of such shares with respect to the approval or disapproval of any corporate merger or consolidation, re-capitalization, reclassification, liquidation, dissolution or sale of substantially all assets of the Company. If an action does require the voting of such shares, the Employee Benefits Administrative Committee will be entitled to exercise the voting rights of the Company stock allocated to participants' accounts.

Vesting

A participant shall become fully vested: (i) after six (6) years of service (20% vested after each year of service, starting after the second year) on or after January 1, 2007, or (ii) the date of the participant's death, the date the participant incurs disability or the date the participant attains age 65. All other participant Accounts are fully vested after seven (7) years of service (20% vested after each year of service, starting after the third year).

Payment of Benefits

No distributions from the Plan will be made until a participant retires, dies (in which case, payment shall be made to his or her beneficiary or, if none, his or her legal representatives), becomes permanently disabled while still an employee or otherwise terminates employment with the Company and its participating subsidiaries. Distributions are made in cash.

Under Federal income tax regulations, the employer stock that is held by the Plan and its participants and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is a right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the fair market value of the stock. The Company can pay for the purchase with interest over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

Plan Expenses

The Plan pays costs of services rendered on behalf of the Plan. Additionally, the Employer provides, without charge, personnel, recordkeeping and office facilities for the administration of the Plan. The mutual funds in which the Plan invests report earnings net of expenses within the funds themselves.

Participant Accounts

Employer contributions and Plan forfeitures are allocated to each participant's account based upon the relation of the participant's compensation to total compensation for the Plan year. Forfeitures of terminated non-vested account balances allocated to remaining participants at December 31, 2010 and 2009 totaled $3,571 and $6,214, respectively. Plan earnings are allocated to each participant's account based on the ratio of the participant's beginning of the year account balance to all participants' beginning of the year account balances.

Diversification

Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in Company stock into investments which are more diversified. Participants who are at least age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25 percent of the number of shares allocated to his or her account, less any shares previously diversified. In the sixth year, the percentage changes to 50 percent. Participants who elect to diversify receive a cash distribution.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP"). Accordingly, the accounting records of the Plan are prepared on the accrual basis of accounting.

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, liabilities and changes therein and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of increases and decreases in net assets during the reporting period. Actual results could differ from those estimates. The investment in the shares of the Sponsor is the significant estimate made by Plan Management.

Investment Valuation and Income Recognition

Investments are stated at fair value in accordance with generally accepted accounting principles in the U.S. The fair value is determined in accordance with generally accepted accounting principles in the U.S. and uses a framework that provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1:

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2:

Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from ,or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3:

Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The common shares of the Company are valued at estimated fair value (Level 3). Shares of mutual funds are valued at the net asset value of shares which is based upon the fair value of the fund investments and represents the fair value of the fund held by the Plan at year end. Securities transactions are recorded on a trade date basis with realized and unrealized gains and losses reflected in net appreciation (depreciation) in fair value of investments. Dividend income is recorded on the ex-dividend date.

The preceding methods described 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.

Benefits

Benefits are recorded when paid.

3. Fair Value Measurements

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as follows:

As of December 31, 2010:

	Level 1	Level 2	Level 3	Total
Common shares	$ -	$ -	$ 890,000	$ 890,000
Mutual funds	463,871	-	-	463,871
Total	$ 463,871	$ -	$ 890,000	$ 1,353,871

Fair Value Measurement Using Significant Unobservable Inputs (Level 3) 2010		
Investment category	**Common shares**	**Total**
Beginning balance	$ 830,000	$ 830,000
Total gains or losses (realized and unrealized) included in changes in net assets available for benefits	60,000	60,000
Purchases, sales, issuances and settlements (net)	-	-
Ending balance	$ 890,000	$ 890,000

As of December 31, 2009:

	Level 1	**Level 2**	**Level 3**	**Total**
Common shares	$ -	$ -	$ 830,000	$ 830,000
Mutual funds	420,622	-	-	420,622
Total	$ 420,622	$ -	$ 830,000	$ 1,250,622

Fair Value Measurement Using Significant Unobservable Inputs (Level 3) 2009		
Investment category	**Common shares**	**Total**
Beginning balance	$ 670,000	$ 670,000
Total gains or losses (realized and unrealized) included in changes in net assets available for benefits	160,000	160,000
Purchases, sales, issuances and settlements (net)	-	-
Ending balance	$ 830,000	$ 830,000

The fair value of the Sponsor Company common stock is determined by an annual independent appraisal. This appraisal was based on a combination of the market and income valuation methods consistent with prior years. The appraiser took into account historical and projected cash flow and net income, return on assets, return on equity, market comparables, and estimated fair value of company assets and liabilities.

The outside business valuation professional that provided the fair value of ZGS Inc. used the comparative company method and the discounted cash flow of income method to determine the fair value of ZGS Inc.

The comparative company method (market approach) compares the subject company to comparable companies traded in the public markets. While none of the public companies matched ZGS's unique business they did provide some measures by which to gauge the value of its stock. The valuator gave equal weight to the factors of price/earnings ratios and price/tangible book value ratios (indicated dividend yields, commonly used in the comparative company method, were not used since ZGS does not pay dividends, while the comparative public companies did). Historical data on ZGS used as a basis of the projections is unaudited.

The discounted cash flow method (income approach) used was the discounted net operating free cash flow method. The value of the business is determined by calculating the future free cash flows generated by the business and adjusting those cash flows for depreciation and capital expenditures based upon the financial forecasts and projections supplied by management. These adjusted cash flows are then discounted to a present value at a discount rate that reflects the inherent risks in achieving those cash flows, and are added to the present value of the terminal value, which is the value of the business at the end of the projection period. The valuator used a 2010: 18.9 % (2009: 20%) discount rate in this method.

In combining the results of the two valuation methods the valuator weighted 50% for the market approach and 50% for the income approach, because the valuator believes that this balance is most probative of value. For the December 31, 2010 valuation the market approach resulted in a 17% higher value than the income approach. For the December 31, 2009 valuation the two methods produced almost identical values.

To the extent that securities are not freely marketable additional adjustments need to be made to the freely traded value to determine the fair value of the common stock. For ESOP purposes a discount for lack of market ability is also known as a repurchase obligation discount or a repurchase liability discount. Under the "put" provisions of the closely held stock held by the ESOP, the participants and/or distibutees of the ESOP shares have the legal right to require the Company to repurchase their shares at fair market value, thereby creating a limited, legally mandated market for those shares. Based upon this fact the valuator determined that a nominal discount of 10% for lack of marketability is appropriate (same for 2009).

4. Plan Termination

The Company does not intend to terminate the Plan but in the event of termination or partial termination, all benefits will be paid in accordance with the provisions of ERISA, and funds of the Plan will be used exclusively for the benefit of members and their beneficiaries as required by law.

In the event of termination, any trust assets remaining in the Plan, after distribution of Plan participant account balances, will be allocated to the remaining participants and beneficiaries in proportion to their respective account balances before termination.

5. Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated July 26, 2002, that the Plan is qualified and the trust established under the Plan is tax-exempt, under the appropriate sections of the Code. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

6. Risks and Uncertainties

The Plan invests Sponsor Company common stock and mutual funds. Investment securities are exposed to various risks such as concentration, interest rate, market and credit risks. Due to the level of risk associated with these investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

7. Concentration of Investments

All investments represent 5% or more of the net assets available for plan benefits as of December 31, 2010 and 2009.

During 2010, the Plan's total investments (including investments bought, sold, and held during the year) appreciated in value by $83,979 ($60,000 – common stock, $23,979 – mutual funds) and the Plan earned dividend income of $19,271.

8. Administration of Plan Assets

The Plan's assets, which consist principally of the Company's common shares, are held by the Trustee of the Plan.

Company contributions are held and managed by the Trustee, which invests cash received, interest and dividend income, and makes distributions to participants.

Certain administrative functions are performed by officers or employees of the Company or its subsidiaries. No such officer or employee receives compensation from the Plan. Certain administrative expenses are paid directly by the Company.

9. Common stock

The estimated fair value of the Plan's investments in Sponsor Company common shares at December 31, 2010 and 2009 are as follows:

	2010	2009
Number of shares	100	100
Cost	$ 842,841	$ 842,841
Market	$ 890,000	$ 830,000

10. Related Party Transactions

The common stock of the Company is managed by the trustee, as defined by the Plan, and therefore, these transactions qualify as party-in-interest.

11. Subsequent Events

Subsequent events have been evaluated through October 31, 2011, which is the date the financial statements were available to be issued.

Supplemental Schedule

Barbizon Lighting Company, Inc.
Employer Stock Ownership Plan
EIN: 13-4043200; PN: 001
Schedule H, Line 4(i)-Schedule of Assets (Held at end of Year)
December 31, 2010

Description	No. of Shares	Fair Value
Common Shares:		
Sponsor company common stock*	100	$ 890,000
Mutual Funds:		
American Funds: Capital Income Builder*	4,670	233,083
American Funds: The Income Fund of America*	13,945	230,788
Total Investments		1,353,871
Cash		143,145
Total assets		$ 1,497,016

* *Represents a party in interest to the Plan*

Barbizon Lighting Company Inc. Employee Stock Ownership Plan

Financial Statements and Supplemental Information

For the Year Ended December 31, 2010

Barbizon Lighting Company Inc.
Employee Stock Ownership Plan

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Independent Auditors' Report

To the Employee Benefits Administrative Committee
of the Barbizon Lighting Company, Inc.
Employee Stock Ownership Plan

We have audited the accompanying statements of net assets available for benefits of the Barbizon Lighting Company, Inc. Employee Stock Ownership Plan as of December 31, 2010 and 2009, and the related statement of changes in net assets available for benefits for the year ended December 31, 2010. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Barbizon Lighting Company, Inc. Employee Stock Ownership Plan as of December 31, 2010 and 2009, and the changes in net assets available for benefits for the year ended December 31, 2010, in conformity with accounting principles generally accepted in the United States of America.

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedule of assets held for investment is presented for the purpose of additional analysis, and is not a required part of the 2010 basic financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supplemental schedule has been subjected to the auditing procedures applied in the audit of the 2010 basic financial statements, and in our opinion is fairly stated in all material respects in relation to the 2010 basic financial statements taken as a whole.

Metis Group LLC

METIS GROUP CERTIFIED PUBLIC ACCOUNTANTS LLC

Basking Ridge, New Jersey
October 31, 2011

INPACT

Barbizon Lighting Company, Inc.
Employee Stock Ownership Plan

Statements of Net Assets Available for Benefits

December 31,	**2010**	2009
Assets		
Investments,		
Sponsor company common stock, at estimated fair value	**$ 890,000**	$ 830,000
Mutual funds, at fair value	**463,871**	420,622
Cash	**143,145**	169,942
Total assets	**1,497,016**	1,420,564
Liabilities		
Benefits to be paid	**31,588**	-
Accrued expenses	**7,692**	-
Total liabilities	**39,280**	-
Net assets available for benefits	**$ 1,457,736**	$ 1,420,564

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

Barbizon Lighting Company, Inc.
Employee Stock Ownership Plan

Statement of Changes in Net Assets Available for Benefits

For the Year Ended December 31,		2010
Additions to Net Assets		
Additions to net assets attributed to:		
Investment income:		
Net unrealized appreciation in estimated fair value of sponsor common stock	$	60,000
Net appreciation in fair value of mutual funds		23,979
Dividend income		19,271
Total additions to net assets		103,250
Deductions from Net Assets		
Deductions from net assets attributed to:		
Benefits to participants from investments		46,431
Administration fees and other deductions		19,647
Total deductions from net assets		66,078
Net increase		37,172
Net assets available for benefits		
Beginning of year		1,420,564
End of year	$	1,457,736

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

1. Description of the Plan

The following description of the Barbizon Lighting Company, Inc. Employee Stock Ownership Plan ("Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

ZGS, Inc. ("Company" or "Sponsor") established the Barbizon Lighting Company, Inc. Employee Stock Ownership Plan ("Plan") effective as of February 1, 1999. The Plan covers employees of Barbizon Delta Corporation, Barbizon Charlotte Inc., Barbizon Light of New England Inc., Barbizon Electric Co Inc., Barbizon Light of the Rockies Inc. and Barbizon Capitol Inc. These companies are all related parties under common ownership ("affiliates"). The Plan operates, in relevant part, as a non-leveraged employee stock ownership plan (ESOP), and is designed to comply with Section 4975(e)(7) and the regulations thereunder of the Internal Revenue Code of 1986, as amended (Code) and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan is administered by an Employee Benefits Administrative Committee appointed by the Board of Directors of Barbizon Lighting Company, Inc. The chief executive officer of the Company is the Plan's Trustee.

Contributions

The Plan acquired 100 shares of ZGS, Inc. for $842,841 based upon an appraisal at date of acquisition of February 1, 1999. Contributions are made at the discretion of the Board of Directors and are received in cash and/or the Company's common stock, issued in amounts sufficient to satisfy the liability at the date of the contribution. Contributions are allocated to individual employee participant balances based on each employee's annual compensation as a percentage of total covered employee compensation in accordance with applicable regulations under the code.

The Company suspended contributions beginning on April 1, 2009.

Eligibility

Employees of the Company, and its participating affiliates, are generally eligible to participate in the Plan on January 1st or July 1st after the later of 1) completing six months of service or 1,000 hours and 2) attaining age twenty and one half. Participants who do not have at least 1,000 hours of service during such plan year, or are not employed on the last working day of a plan year, are generally not eligible for an allocation of Company contributions for such year.

Voting rights

The Employee Benefits Administrative Committee has the voting rights of all of the stock held by the Plan on all matters, other than those which require the voting of such shares with respect to the approval or disapproval of any corporate merger or consolidation, re-capitalization, reclassification, liquidation, dissolution or sale of substantially all assets of the Company. If an action does require the voting of such shares, the Employee Benefits Administrative Committee will be entitled to exercise the voting rights of the Company stock allocated to participants' accounts.

Vesting

A participant shall become fully vested: (i) after six (6) years of service (20% vested after each year of service, starting after the second year) on or after January 1, 2007, or (ii) the date of the participant's death, the date the participant incurs disability or the date the participant attains age 65. All other participant Accounts are fully vested after seven (7) years of service (20% vested after each year of service, starting after the third year).

Payment of Benefits

No distributions from the Plan will be made until a participant retires, dies (in which case, payment shall be made to his or her beneficiary or, if none, his or her legal representatives), becomes permanently disabled while still an employee or otherwise terminates employment with the Company and its participating subsidiaries. Distributions are made in cash.

Under Federal income tax regulations, the employer stock that is held by the Plan and its participants and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is a right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the fair market value of the stock. The Company can pay for the purchase with interest over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

Plan Expenses

The Plan pays costs of services rendered on behalf of the Plan. Additionally, the Employer provides, without charge, personnel, recordkeeping and office facilities for the administration of the Plan. The mutual funds in which the Plan invests report earnings net of expenses within the funds themselves.

Participant Accounts

Employer contributions and Plan forfeitures are allocated to each participant's account based upon the relation of the participant's compensation to total compensation for the Plan year. Forfeitures of terminated non-vested account balances allocated to remaining participants at December 31, 2010 and 2009 totaled $3,571 and $6,214, respectively. Plan earnings are allocated to each participant's account based on the ratio of the participant's beginning of the year account balance to all participants' beginning of the year account balances.

Diversification

Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in Company stock into investments which are more diversified. Participants who are at least age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25 percent of the number of shares allocated to his or her account, less any shares previously diversified. In the sixth year, the percentage changes to 50 percent. Participants who elect to diversify receive a cash distribution.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP"). Accordingly, the accounting records of the Plan are prepared on the accrual basis of accounting.

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, liabilities and changes therein and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of increases and decreases in net assets during the reporting period. Actual results could differ from those estimates. The investment in the shares of the Sponsor is the significant estimate made by Plan Management.

Investment Valuation and Income Recognition

Investments are stated at fair value in accordance with generally accepted accounting principles in the U.S. The fair value is determined in accordance with generally accepted accounting principles in the U.S. and uses a framework that provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1:

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2:

Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from ,or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3:

Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The common shares of the Company are valued at estimated fair value (Level 3). Shares of mutual funds are valued at the net asset value of shares which is based upon the fair value of the fund investments and represents the fair value of the fund held by the Plan at year end. Securities transactions are recorded on a trade date basis with realized and unrealized gains and losses reflected in net appreciation (depreciation) in fair value of investments. Dividend income is recorded on the ex-dividend date.

The preceding methods described 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.

Benefits

Benefits are recorded when paid.

3. Fair Value Measurements

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as follows:

As of December 31, 2010:

	Level 1	Level 2	Level 3	Total
Common shares	$ -	$ -	$ 890,000	$ 890,000
Mutual funds	463,871	-	-	463,871
Total	$ 463,871	$ -	$ 890,000	$ 1,353,871

Fair Value Measurement Using Significant Unobservable Inputs (Level 3) 2010		
Investment category	**Common shares**	**Total**
Beginning balance	$ 830,000	$ 830,000
Total gains or losses (realized and unrealized) included in changes in net assets available for benefits	60,000	60,000
Purchases, sales, issuances and settlements (net)	-	-
Ending balance	$ 890,000	$ 890,000

As of December 31, 2009:

	Level 1	**Level 2**	**Level 3**	**Total**
Common shares	$ -	$ -	$ 830,000	$ 830,000
Mutual funds	420,622	-	-	420,622
Total	$ 420,622	$ -	$ 830,000	$ 1,250,622

Fair Value Measurement Using Significant Unobservable Inputs (Level 3) 2009		
Investment category	**Common shares**	**Total**
Beginning balance	$ 670,000	$ 670,000
Total gains or losses (realized and unrealized) included in changes in net assets available for benefits	160,000	160,000
Purchases, sales, issuances and settlements (net)	-	-
Ending balance	$ 830,000	$ 830,000

The fair value of the Sponsor Company common stock is determined by an annual independent appraisal. This appraisal was based on a combination of the market and income valuation methods consistent with prior years. The appraiser took into account historical and projected cash flow and net income, return on assets, return on equity, market comparables, and estimated fair value of company assets and liabilities.

The outside business valuation professional that provided the fair value of ZGS Inc. used the comparative company method and the discounted cash flow of income method to determine the fair value of ZGS Inc.

The comparative company method (market approach) compares the subject company to comparable companies traded in the public markets. While none of the public companies matched ZGS's unique business they did provide some measures by which to gauge the value of its stock. The valuator gave equal weight to the factors of price/earnings ratios and price/tangible book value ratios (indicated dividend yields, commonly used in the comparative company method, were not used since ZGS does not pay dividends, while the comparative public companies did). Historical data on ZGS used as a basis of the projections is unaudited.

The discounted cash flow method (income approach) used was the discounted net operating free cash flow method. The value of the business is determined by calculating the future free cash flows generated by the business and adjusting those cash flows for depreciation and capital expenditures based upon the financial forecasts and projections supplied by management. These adjusted cash flows are then discounted to a present value at a discount rate that reflects the inherent risks in achieving those cash flows, and are added to the present value of the terminal value, which is the value of the business at the end of the projection period. The valuator used a 2010: 18.9 % (2009: 20%) discount rate in this method.

In combining the results of the two valuation methods the valuator weighted 50% for the market approach and 50% for the income approach, because the valuator believes that this balance is most probative of value. For the December 31, 2010 valuation the market approach resulted in a 17% higher value than the income approach. For the December 31, 2009 valuation the two methods produced almost identical values.

To the extent that securities are not freely marketable additional adjustments need to be made to the freely traded value to determine the fair value of the common stock. For ESOP purposes a discount for lack of market ability is also known as a repurchase obligation discount or a repurchase liability discount. Under the "put" provisions of the closely held stock held by the ESOP, the participants and/or distibutees of the ESOP shares have the legal right to require the Company to repurchase their shares at fair market value, thereby creating a limited, legally mandated market for those shares. Based upon this fact the valuator determined that a nominal discount of 10% for lack of marketability is appropriate (same for 2009).

4. Plan Termination

The Company does not intend to terminate the Plan but in the event of termination or partial termination, all benefits will be paid in accordance with the provisions of ERISA, and funds of the Plan will be used exclusively for the benefit of members and their beneficiaries as required by law.

In the event of termination, any trust assets remaining in the Plan, after distribution of Plan participant account balances, will be allocated to the remaining participants and beneficiaries in proportion to their respective account balances before termination.

5. Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated July 26, 2002, that the Plan is qualified and the trust established under the Plan is tax-exempt, under the appropriate sections of the Code. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

6. Risks and Uncertainties

The Plan invests Sponsor Company common stock and mutual funds. Investment securities are exposed to various risks such as concentration, interest rate, market and credit risks. Due to the level of risk associated with these investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

7. Concentration of Investments

All investments represent 5% or more of the net assets available for plan benefits as of December 31, 2010 and 2009.

During 2010, the Plan's total investments (including investments bought, sold, and held during the year) appreciated in value by $83,979 ($60,000 – common stock, $23,979 – mutual funds) and the Plan earned dividend income of $19,271.

8. Administration of Plan Assets

The Plan's assets, which consist principally of the Company's common shares, are held by the Trustee of the Plan.

Company contributions are held and managed by the Trustee, which invests cash received, interest and dividend income, and makes distributions to participants.

Certain administrative functions are performed by officers or employees of the Company or its subsidiaries. No such officer or employee receives compensation from the Plan. Certain administrative expenses are paid directly by the Company.

9. Common stock

The estimated fair value of the Plan's investments in Sponsor Company common shares at December 31, 2010 and 2009 are as follows:

	2010	2009
Number of shares	100	100
Cost	$ 842,841	$ 842,841
Market	$ 890,000	$ 830,000

10. Related Party Transactions

The common stock of the Company is managed by the trustee, as defined by the Plan, and therefore, these transactions qualify as party-in-interest.

11. Subsequent Events

Subsequent events have been evaluated through October 31, 2011, which is the date the financial statements were available to be issued.

Supplemental Schedule

Barbizon Lighting Company, Inc.
Employer Stock Ownership Plan
EIN: 13-4043200; PN: 001
Schedule H, Line 4(i)-Schedule of Assets (Held at end of Year)
December 31, 2010

Description	No. of Shares	Fair Value
Common Shares:		
Sponsor company common stock*	100	$ 890,000
Mutual Funds:		
American Funds: Capital Income Builder*	4,670	233,083
American Funds: The Income Fund of America*	13,945	230,788
Total Investments		1,353,871
Cash		143,145
Total assets		$ 1,497,016

* *Represents a party in interest to the Plan*