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;
- [X] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
SUNSET AVIATION, LLC 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2009

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

201 1ST ST.
SUITE 307
PETALUMA, CA 94952

2b Employer Identification Number (EIN)
80-0319107

2c Sponsor's telephone number
800-359-7861

2d Business code (see instructions)
481000

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.	11/14/2011	DAVID WEIL
	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")

SUNSET AVIATION, LLC

201 1ST ST.
SUITE 307
PETALUMA, CA 94952

3b Administrator's EIN: 80-0319107

3c Administrator's telephone number: 800-359-7861

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**	171
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**	140
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	15
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	155
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	155
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	130
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

2E 2F 2G 2J 2K 3D

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

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	**B** Three-digit plan number (PN) ▶	
SUNSET AVIATION, LLC 401(K) PLAN		001

C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
SUNSET AVIATION, LLC	80-0319107

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).. . . . . [X] 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)

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

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

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

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

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

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

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

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

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

(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

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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
SUNSET AVIATION, LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SUNSET AVIATION, LLC

D Employer Identification Number (EIN)
80-0319107

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		193
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		25446
(2) Participant contributions	1b(2)		46820
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		92030
(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)		105230
(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)	43381	56224
(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)	986485	2952754
(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)		
	(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	1029866	3278697
	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 through1j)	1k		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	1029866	3278697

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)	648207	
	(B) Participants	2a(1)(B)	1150171	
	(C) Others (including rollovers)	2a(1)(C)	275524	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2073902
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)	1911	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		1911
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)	804	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	58621	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		59425
	(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)		

		(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)		
(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)		216731
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		2351969
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	103138	
(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)		103138
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)		
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		103138
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		2248831
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: MARCUM, LLP (2) EIN: 11-1986323

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
SUNSET AVIATION, LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SUNSET AVIATION, LLC

D Employer Identification Number (EIN)
80-0319107

Part I Distributions

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

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

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

EIN(s): _____ _____

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):

SUNSET AVIATION, LLC DBA SOLAIRUS AVIATION 401(k) PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

SUNSET AVIATION, LLC DBA SOLAIRUS AVIATION 401(k) PLAN

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MARCUM
STONEFIELD
ACCOUNTANTS ▲ ADVISORS

INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
Sunset Aviation, LLC dba Solairus Aviation 401(k) Plan

We were engaged to audit the accompanying statement of net assets available for plan benefits of Sunset Aviation, LLC dba Solairus Aviation 401(k) Plan (the "Plan") as of December 31, 2010, and the accompanying statement of changes in net assets available for plan benefits for the year ended December 31, 2010, and the supplemental schedule Item 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, the Plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information identified in Note 4, which was certified by Charles Schwab and Co. Inc., the custodian of the Plan (the "Custodian"), except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that the Custodian holds the Plan's investment assets and executes all investment transactions. The Plan administrator has obtained a certification from the Custodian as of December 31, 2010, and for the year ended December 31, 2010, that the information provided to the Plan administrator by the Custodian is complete and accurate.

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 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 the Employee Retirement Income Security Act of 1974.

We have compiled the accompanying statement of net assets available for plan benefits of Sunset Aviation, LLC dba Solairus Aviation 401(k) Plan as of December 31, 2009, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying statement of net assets available for benefits and, accordingly, do not express an opinion or any other form of assurance on it.

Marcum LLP

San Francisco, CA
November 4, 2011

MARCUMGROUP
MEMBER
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101 Montgomery Street ▪ Suite 1900 ▪ San Francisco, CA 94104 ▪ Phone 415.981.9400 ▪ Fax 415.391.2310

SUNSET AVIATION, LLC DBA SOLAIRUS AVIATION 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

DECEMBER 31, 2010 AND 2009

	2010	2009
Assets		
Investments		
Mutual funds	$ 2,952,754	$ 898,472
Common stock	105,230	23,715
Cash and money market funds	92,223	60,292
Total Investments	3,150,207	982,479
Receivables		
Employer contribution receivable	25,446	--
Participants' contributions receivable	46,820	4,006
Total Receivables	72,266	4,006
Participant Loans	56,224	43,381
Total Assets	3,278,697	1,029,866
Net Assets Available for Plan Benefits	$ 3,278,697	$ 1,029,866

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

SUNSET AVIATION, LLC DBA SOLAIRUS AVIATION 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS

FOR THE YEAR ENDED DECEMBER 31, 2010

Additions to Net Assets Attributed to		
Contributions		
Participants	$ 1,150,171	
Employer	648,207	
Rollovers	275,524	
Total Contributions		$ 2,073,902
Investment Income		
Net appreciation of investments	216,731	
Interest and dividend income	61,336	
Net Investment Income		278,067
Total Additions		2,351,969
Deductions From Net Assets Attributed to		
Benefits paid to participants	103,138	
Administrative expenses	--	
Total Deductions		103,138
Net Increase in Net Assets Available for Plan Benefits		2,248,831
Net Assets Available for Plan Benefits - Beginning		1,029,866
Net Assets Available for Plan Benefits - Ending		$ 3,278,697

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

NOTE 1 – DESCRIPTION OF PLAN

The following description of the Sunset Aviation, LLC dba Solairus Aviation 401(k) Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

GENERAL

The Plan is a defined contribution plan sponsored by Sunset Aviation, LLC dba Solairus Aviation (the "Sponsor" or the "Company"). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Sponsor is the Plan administrator. The Plan administrator is responsible for all matters, including but not limited to eligibility, rights to benefits, interpreting Plan documents, and maintaining participants' accounts. The trustees of the Plan are the Company's CEO and CFO, John King and David Weil. The custodian of the Plan is Charles Schwab and Co., Inc. (the "Custodian"). Each participant allocates his or her Plan contributions among the funds available in the Plan. Asset management fees are charged to participants in the various funds. Administrative expenses are substantially paid for by the Company.

ELIGIBILITY AND PARTICIPATION

Participation in the Plan is voluntary. Employees who have attained the age of 18 are eligible to participate, unless they are specifically excluded from participating by the Plan agreement.

An eligible employee may elect to participate on the first day of each calendar month.

CONTRIBUTIONS

Participants

Each year, participants may contribute up to 100% of their compensation, as defined by the Plan. Section 401(k) of the Internal Revenue Code (the "Code") and the Plan limit the amount certain highly compensated individuals may contribute, based on amounts contributed by lower compensated individuals. All participants were limited to a maximum contribution of $16,500 in both 2010 and 2009 by Section 402(g) of the Code. In addition, individuals age 50 or over by the end of the Plan year are allowed to make additional contributions in excess of the standard limits of up to $5,500 in both 2010 and 2009. If any participant's elective deferrals for the year exceed the maximum allowable for that year, the excess amount will be returned to the Company and then paid to the participant as taxable compensation.

NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)

CONTRIBUTIONS (CONTINUED)

Safe Harbor Matching Contributions

This plan is designed to qualify as a "Safe Harbor 401(k) Plan." As a Safe Harbor 401(k) Plan, the Sponsor will provide a special safe harbor matching contribution to the Plan for those participants who satisfy the eligibility requirements applicable to such Safe Harbor matching contributions.

The Safe Harbor matching contributions are equal to 100% of the employee contribution for each payroll period up to 6.0% of Plan compensation.

Employer

The Company, at its discretion, may make a discretionary profit sharing employer contribution. The employer contribution may be determined as a uniform percentage of compensation or as a uniform dollar amount. There were no discretionary profit sharing employer contributions for the years ended December 31, 2010 and 2009.

Rollovers

With the consent of the Plan administrator, participants are permitted to deposit distributions received from other qualified plans ("rollovers") without incurring federal or state income taxes and penalties.

PARTICIPANT ACCOUNTS

Separate accounts are established and maintained for each participant. Plan participants are provided with various individual investment options. Participants may elect how to allocate their contributions among the funds and can change their allocations at any time. The funds are valued on the valuation date, which is the last day of the plan year. Investments in these funds are not guaranteed as to income or principal.

Each participant's account is credited with the participant's salary deferral contribution and allocations of (a) the Company's matching profit sharing contributions, if any, and (b) Plan earnings and gains and losses less charges of allocated administrative expenses. Earnings on investments include interest income and realized and unrealized gains and losses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)

VESTING

Participants are immediately vested in their contributions to the Plan and earnings thereon and are entitled to receive the full value of their accounts upon termination of employment services with the Company. Participants are immediately vested in their safe harbor matching contribution. A participant needs to be an active employee at December 31 to receive employer profit sharing contributions for that year. The following vesting schedule applies to profit sharing contributions made by the employer:

Years of Service	Vesting %
Less than 2 years	0%
2 years	20%
3 years	40%
4 years	60%
5 years	80%
6 years or more	100%

FORFEITURES

Forfeitures of Company contributions may be used to reduce future employer contributions. There were no forfeitures in 2010 or 2009.

PARTICIPANT LOANS

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Each loan made must be fully repaid through payroll deductions within 5 years, unless the loan is used for the purchase of a primary residence, in which case the loan may be repaid within a period of no more than 30 years. The loan is secured by the balance in the participant's account and bears interest at prime plus 2% per annum. Loans become due and payable in full in the event of the participant's termination of employment, death, disability, or retirement, as defined by the Plan.

BENEFIT PAYMENTS AND WITHDRAWALS

Upon termination of service due to death, disability, retirement, or other reasons, vested benefits due to the participants or their beneficiaries will be distributed in accordance with the Plan. If a distribution or withdrawal is requested from the Plan as of any date other than a valuation date, the value of the account will be the value as of the prior valuation date.

NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)

PLAN TERMINATION

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The financial statements of the Plan have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America ("US GAAP").

USE OF ESTIMATES

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

PARTICIPANT LOANS

Loans to participants are reported at their unpaid principal balance plus any accrued but unpaid interest.

INVESTMENT VALUATION AND INCOME RECOGNITION

Investments are stated at fair market value as determined by the Plan Custodian. Realized gains and losses on sales of investments, if any, are calculated based on net sales' proceeds and investment costs determined on the specific-identification method. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Participants have investment discretion over all contributions made on their behalf.

PAYMENTS OF BENEFITS

Benefits are recorded when paid.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

RISKS AND UNCERTAINTIES

The Plan provides for various investment options in a combination of mutual funds and other investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for plan benefits.

NOTE 3 – FAIR VALUE OF INVESTMENTS

Fair value is defined 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 between market participants on the measurement date. Valuation techniques used to measure fair value must maximize the use of observable inputs and minimize the use of unobservable inputs. The standard describes a fair value hierarchy based on three levels of inputs, of which the first two are considered observable and the last unobservable, that may be used to measure fair value. That hierarchy is as follows:

Level 1 - Quoted prices in active markets for identical assets or liabilities;

Level 2 - Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities;

Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

Following is a description of the valuation methodologies used for assets measured at fair value:

Mutual funds: Valued at the net asset value ("NAV") of shares held by the Plan at year end.

Money market funds and cash: Valued at the closing price reported in the active market in which the individual securities are traded.

NOTE 3 – FAIR VALUE OF INVESTMENTS (CONTINUED)

Common stock: Publicly traded common stocks are valued at the closing price reported in the active market in which the individual securities are traded.

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.

The following table represents the Plan's fair value hierarchy for its financial assets measured at fair value on a recurring basis as of December 31, 2010:

	Fair Value Measurements at Reporting Date Using			
	Level 1	Level 2	Level 3	Total
Financial Assets:				
Mutual funds				
Target Date	$1,699,417	$ --	$ --	$1,699,417
Bond funds	340,330	--	--	340,330
Foreign Large	290,107	--	--	290,107
Mid-Cap Growth	109,144	--	--	109,144
Large Blend	100,297	--	--	100,297
Large Value	83,582	--	--	83,582
Small Growth	81,844	--	--	81,844
Large Growth	67,861	--	--	67,861
Mid-Cap Blend	49,003	--	--	49,003
Real Estate	48,859	--	--	48,859
Diversified Emerging Mkts	40,842	--	--	40,842
Small Blend	20,847	--	--	20,847
Small Value	20,621	--	--	20,621
Total mutual funds	2,952,754	--	--	2,952,754
Common stock	105,230	--	--	105,230
Money market funds and cash	92,223	--	--	92,223
Total Financial Assets at Fair Value	$3,150,207	$ --	$ --	$3,150,207

NOTE 3 – FAIR VALUE OF INVESTMENTS (CONTINUED)

The following table represents the Plan's fair value hierarchy for its financial assets measured at fair value on a recurring basis as of December 31, 2009:

	Fair Value Measurements at Reporting Date Using			
	Level 1	Level 2	Level 3	Total
Financial Assets:				
Mutual Funds				
Target Date funds	$618,201	$ --	$ --	$618,201
Bond funds	88,979	--	--	88,979
Large Foreign funds	71,817	--	--	71,817
Small Growth funds	43,160	--	--	43,160
Large Blend funds	18,106	--	--	18,106
Mid-Cap Blend funds	16,915	--	--	16,915
Large Value funds	15,403	--	--	15,403
Mid-Cap Growth funds	14,896	--	--	14,896
Large Growth funds	5,807	--	--	5,807
Other funds	5,188	--	--	5,188
Total mutual funds	898,472	--	--	898,472
Common stock	23,715	--	--	23,715
Money market funds and cash	60,292	--	--	60,292
Total Financial Assets at Fair Value	$982,479	$ --	$ --	$982,479

NOTE 4 – UNAUDITED INFORMATION CERTIFIED BY THE PLAN CUSTODIAN

The following unaudited information in the financial statements and supplemental schedule was certified to be complete and accurate by the Custodian of the Plan (Charles Schwab and Co.) within the meaning of 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA:

- All amounts included as investments at fair market value in the Statements of Net Assets Available for Plan Benefits as of December 31, 2010, except for PCRA assets valued at $113,214.

- Investment income and net appreciation or depreciation in fair market value of investment amounts included in the Statement of Changes in Net Assets Available for Plan Benefits for the year ended December 31, 2010 except for interest on participant loans of $1,911 and PCRA investment income of $10,428.

NOTE 4 – UNAUDITED INFORMATION CERTIFIED BY THE PLAN CUSTODIAN

- All amounts included in the supplemental Schedule of Assets (Held at End of Year) as of December 31, 2010 except for PCRA assets valued at $113,214 and participant loans of $56,224.

The following is the fair market value of individual investments that represents 5% or more of the Plan's net assets at December 31, 2010, including the comparable compiled balances for the prior year:

	2010	2009
Schwab Target 2020 Fund	$544,344	$243,582
Schwab Target 2040 Fund	541,939	118,085
Schwab Target 2030 Fund	467,941	153,740
Pimco Total Return Fund	271,217	84,739
Oakmark Intl Fd Class I	154,542	48,281

The following is a breakdown of the investment income and gains and losses by investment type for 2010 including interest on notes receivable from participants:

	Money Market and Mutual Funds	Common Stock	Participant Loans	Total
Net realized and unrealized gains	$207,107	$ 9,624	$ --	$216,731
Interest and dividend income	58,621	804	1,911	61,336
Total Investment Income	$265,728	$10,428	$1,911	$278,067

NOTE 5 – INCOME TAX STATUS

The Plan is qualified under applicable provisions of the Internal Revenue Code and is not subject to federal and state income taxes. Participants are not subject to federal and state income taxes on their elective deferrals, matching contributions, or profit sharing contributions, or on income accruing to their accounts until they receive distributions from the Plan.

The Plan is based on a prototype plan agreement. The prototype plan obtained its latest determination letter on March 31, 2008, in which the Internal Revenue Service stated that the form of the prototype plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since the issuance

NOTE 5 – INCOME TAX STATUS(CONTINUED)

of that 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 Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

US GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken uncertain tax positions that more-likely-than-not would not be sustained upon examination by applicable taxing authorities. The Plan administrator has analyzed tax positions taken by the Plan and has concluded that, as of December 31, 2010 and 2009, there are no uncertain tax positions taken, or expected to be taken, that would require recognition of a liability or that would require disclosure in the financial statements.

The Plan is subject to routine audits by taxing jurisdictions. However, currently no audits for any tax periods are in progress.

NOTE 6 – PARTY-IN-INTEREST TRANSACTIONS

The records of the Plan indicate there were no party-in-interest transactions for the plan years ended December 31, 2010 and 2009, which are prohibited by ERISA Sections 406 and 407 and for which no statutory or administrative exemption exists.

NOTE 7 – SUBSEQUENT EVENTS

The Plan has evaluated all events and transactions that occurred after December 31, 2010, and through November 4, 2011, the date the financial statements and accompanying notes to financial statements were available to be issued. During this period, no events or transactions occurred that would require adjustment of the financial statements or disclosure in the accompanying notes.

SUNSET AVIATION, LLC DBA SOLAIRUS AVIATION 401(k) PLAN

ITEM 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 80-0319107
PN: 001

DECEMBER 31, 2010

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment	(d) Cost	(e) Fair Market Value	
*	Mutual Fund	Schwab Target 2020 Fund	**	$ 544,344	(A)
*	Mutual Fund	Schwab Target 2040 Fund	**	541,939	(A)
*	Mutual Fund	Schwab Target 2030 Fund	**	467,941	(A)
*	Mutual Fund	PIMCO Total Return Fund	**	271,217	(A)
*	Mutual Fund	Oakmark Intl Fd Class I	**	154,542	(A)
*	Mutual Fund	Schwab Target 2010 Fund	**	132,621	
*	Mutual Fund	American Century	**	109,144	
*	Mutual Fund	Schwab S&P 500 Index Fund	**	76,120	
*	Mutual Fund	Buffalo Small Cap Fund	**	66,519	
*	Mutual Fund	American Century Govt Bond	**	50,395	
*	Mutual Fund	First Eagle Overseas	**	50,054	
*	Mutual Fund	Cohen & Steers Realty	**	48,859	
*	Mutual Fund	Harbor International	**	48,771	
*	Mutual Fund	Calamos Growth Fund	**	46,928	
*	Mutual Fund	American Century Equity	**	40,993	
*	Mutual Fund	DFA Emrg Mkts Value	**	40,842	
*	Mutual Fund	Hennessy Cornerstone	**	30,932	
*	Mutual Fund	DFA Intl Value Port Cl	**	30,929	
*	Mutual Fund	Wells Fargo Advantage	**	26,483	
*	Mutual Fund	Dreyfus Midcap Index Fd	**	22,520	
*	Mutual Fund	Schwab Small Cap Index	**	20,847	
*	Mutual Fund	DFA U.S. Targeted Value	**	20,621	
*	Mutual Fund	PIMCO Foreign Bond Fund	**	18,718	
*	Mutual Fund	Jensen Portfolio Class J	**	17,980	
*	Mutual Fund	Schwab Markettrack	**	16,178	
*	Mutual Fund	Baron Small Cap Fund	**	15,325	
*	Mutual Fund	American Beacon Large	**	11,657	
*	Mutual Fund	Schwab Markettrack all	**	7,999	
*	Mutual Fund	Artisan Intl Fund	**	5,811	

See accompanying independent auditors' report.

SUNSET AVIATION, LLC DBA SOLAIRUS AVIATION 401(k) PLAN

ITEM 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

EIN: 80-0319107
PN: 001

DECEMBER 31, 2010

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment	(d) Cost	(e) Fair Market Value	
*	Mutual Fund	Blackrock Lifepath 2030	**	5,629	
*	Mutual Fund	Blackrock Lifepath 2020	**	4,960	
*	Mutual Fund	Calvert Social Invt Eqty	**	2,953	
*	Mutual Fund	Blackrock Lifepath 2040	**	1,983	
*	Money Market Fund	Schwab Investor Money Fd	**	84,056	
*	Money Market Fund	Schwab Money Market Fund	**	7,974	(B)
	Common Stock	I T T Educ Svcs Inc.	**	63,244	(B)
	Common Stock	Linn Energy	**	7,796	(B)
	Common Stock	Verizon Communications	**	7,379	(B)
	Common Stock	Apple Inc.	**	6,451	(B)
	Common Stock	Moneygram Intl Inc.	**	5,420	(B)
	Common Stock	Petroleo Brasileiro Adrf	**	3,784	(B)
	Common Stock	Ford Motor Company New	**	3,358	(B)
	Common Stock	First Intst Bancsystem	**	3,098	(B)
	Common Stock	Altria Group Inc.	**	2,287	(B)
	Common Stock	Strum Ruger & Co Inc.	**	1,935	(B)
	Common Stock	Frontier Communications	**	478	(B)
	Cash	Cash	**	193	
	Total			$ 3,150,207	
*	Participant loans	Participants' loans bearing interest at 5.25% per annum and maturity dates ranging between August 2014 to November 2040.		$ 56,224	

* Party-in-interest for which a statutory exemption exists.

** Cost information on investments held by Charles Schwab has been omitted as all investments are in an individual account plan that a participant or beneficiary directed with respect to assets allocated to his or her account, including negative elections, as may be authorized under the terms of the Plan.

(A) Investment balance exceeds 5% of the fair market value of the net assets available for benefits at December 31, 2010.

(B) Investment balance included in PCRA accounts which have total fair value of $113,214 as of December 31, 2010. $10 of cash only is included in the PCRA. PCRA investments are not covered by a certification.

See accompanying independent auditors' report.

SUNSET AVIATION, LLC DBA SOLAIRUS AVIATION 401(k) PLAN

ITEM 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 80-0319107
PN: 001

DECEMBER 31, 2010

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment	(d) Cost	(e) Fair Market Value	
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SUNSET AVIATION, LLC DBA SOLAIRUS AVIATION 401(k) PLAN

ITEM 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

EIN: 80-0319107
PN: 001

DECEMBER 31, 2010

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment	(d) Cost	(e) Fair Market Value	
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*	Mutual Fund	Blackrock Lifepath 2020	**	4,960	
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	Common Stock	Verizon Communications	**	7,379	(B)
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	Total			$ 3,150,207	
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