

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), 6057(b), 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
		2012
		This Form is Open to Public Inspection

Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan <u>NRG SYSTEMS, INC. PROFIT SHARING PLAN</u>	1b Three-digit plan number (PN) ► <u>001</u> 1c Effective date of plan <u>01/01/1992</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>NRG SYSTEMS, INC.</u> <u>110 RIGGS RD</u> <u>HINESBURG, VT 05461</u>	2b Employer Identification Number (EIN) <u>03-0296178</u> 2c Sponsor's telephone number <u>802-482-2255</u> 2d Business code (see instructions) <u>335900</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/08/2013</u>	<u>JUSTIN WHEATING</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address NRG SYSTEMS, INC. 110 RIGGS RD HINESBURG, VT 05461		3b Administrator's EIN 03-0296178 3c Administrator's telephone number 802-482-2255
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		5 118
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	88
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	21
d Subtotal. Add lines 6a , 6b , and 6c	6d	109
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	109
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	105
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 Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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) ☒ 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) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2012
		This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan NRG SYSTEMS, INC. PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 NRG SYSTEMS, INC.	D Employer Identification Number (EIN) 03-0296178

Part I	Service Provider Information (see instructions)
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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
FID.INV.INST.OPS.CO.

04-2647786

(b) Enter name and EIN or address of person who provided you disclosure 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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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 37 65 60	RECORDKEEPER	1025	Yes ☒ No ☐	Yes ☒ No ☐	0	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 ☐

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 ☐

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.
COL DIVIDEND INC Z - COLUMBIA MGT I P.O. BOX 8081 BOSTON, MA 02266-8081	0.40%	
<hr/>		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.
HARBOR INTL INV - PRINCIPAL SHAREHO P.O. BOX 804660 CHICAGO, IL 60680-4108	0.40%	
<hr/>		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.
HEARTLAND VAL PLS IV - ALPS FUND SE 20-3247785	0.50%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.
LOOMIS SM CP GRTH R - BOSTON FINANCIAL 330 W. 9TH STREET KANSAS CITY, MO 66160	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.
METWEST TOT RTN BD M - BANK OF NEW YORK 865 SOUTH FIGUEROA STREET, FLOOR 18 LOS ANGELES, CA 90017	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.
OAKMARK EQ & INC I - BOSTON FINANCIAL P.O. BOX 8480 BOSTON, MA 02266	0.35%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
PIMCO LOW DUR ADM - BOSTON FINANCIA P.O. BOX 8480 BOSTON, MA 02266	0.27%	
(a) Enter service provider name as it appears on line 2		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
ROYCE PA MUTUAL SVC - BOSTON FINANC P.O. BOX 8480 BOSTON, MA 02266	0.45%	
(a) Enter service provider name as it appears on line 2		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
WFA EMRG MKTS EQ I - BOSTON FINANCI 330 W. 9TH STREET KANSAS CITY, MO 66160	0.15%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
WFA GROWTH ADM - BOSTON FINANCIAL D P.O. BOX 8480 BOSTON, MA 02266	0.35%	
(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
(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
(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

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 2012 This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>		
A Name of plan <u>NRG SYSTEMS, INC. PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>NRG SYSTEMS, INC.</u>	D Employer Identification Number (EIN) <u>03-0296178</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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 Total noninterest-bearing cash	1a			
b Receivables (less allowance for doubtful accounts):				
(1) Employer contributions	1b(1)	222750		0
(2) Participant contributions	1b(2)			
(3) Other	1b(3)	0		2620
c General investments:				
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1408934		1110705
(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)	0		123910
(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)	7990674		9131001
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)			
(15) Other	1c(15)			

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	9622358	10368236

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	171	7795
k Total liabilities (add all amounts in lines 1g through 1j)	1k	171	7795

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	9622187	10360441
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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)	259056	
(B) Participants	2a(1)(B)	672863	
(C) Others (including rollovers)	2a(1)(C)	224940	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1156859
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)	2344	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2344
(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)	191540	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		191540
(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)		
(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)		

		(a) Amount	(b) Total
(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)		734613
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2085356

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1335026	
(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)		1335026
f Corrective distributions (see instructions)	2f		7795
g Certain deemed distributions of participant loans (see instructions).....	2g		1566
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)	2715	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		2715
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1347102

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		738254
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: **BILODEAU, WELLS & CO., PC**

(2) EIN: **03-0293317**

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 lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

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.).....

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.).....

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		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?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	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.	X		

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)

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

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 2012 This Form is Open to Public Inspection.
---	--	--

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>NRG SYSTEMS, INC. PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>NRG SYSTEMS, INC.</u>	D Employer Identification Number (EIN) <u>03-0296178</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</u> <u>84-1567636</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	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 or other authority 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. 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.
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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 lines 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 lines 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 lines 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 lines 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 lines 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 lines 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 line 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 lines (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 line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____



**Bilodeau Wells
& Company, P.C.**
Certified Public Accountants

Joseph H. Bilodeau, CPA, Principal
David G. Santerre, CPA, Principal
Alison S. Abry, CPA, CVA, Principal
Brett T. Walker, CPA, Principal

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN
FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011**

NRG SYSTEMS, INC.
PROFIT SHARING PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

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& Company, P.C.**
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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
NRG Systems, Inc. Profit Sharing Plan
Hinesburg, Vermont

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of NRG Systems, Inc. Profit Sharing Plan which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520 103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note F, which was certified by Fidelity Management Trust Company, the trustee of the Plan from February 2012 through December 2012 and by TD Ameritrade Trust Company, the custodian of the Plan from January 2011 through January 2012, 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 trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee for the year ended December 31, 2012 and from the custodian for the year ended December 31, 2011 that the information provided to the plan administrator by the trustee and custodian, respectively, is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule, which is the responsibility of plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

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.

Bilodeau, Wells and Company

Essex Junction, Vermont

September 30, 2013

Licensed in: Vermont #92-0000105, New York #07-095742, New Hampshire #05828

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
At fair value:		
Investments in registered investment companies (mutual funds)	\$ 9,131,001	\$ 7,990,674
Money market funds	<u>1,110,705</u>	<u>1,408,934</u>
	<u>10,241,706</u>	<u>9,399,608</u>
Receivables:		
Notes receivable from participants	123,910	0
Other receivable	2,620	0
Employer contributions	<u>0</u>	<u>222,750</u>
	<u>126,530</u>	<u>222,750</u>
TOTAL ASSETS	10,368,236	9,622,358
LIABILITIES	<u>7,795</u>	<u>171</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 10,360,441</u></u>	<u><u>\$ 9,622,187</u></u>

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

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN**

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
ADDITIONS		
Additions to net assets attributed to:		
Investment income		
Net appreciation (depreciation) in fair value of investments	\$ 734,613	\$ (517,345)
Interest income	0	462
Dividend and interest income	191,540	161,483
	<u>926,153</u>	<u>(355,400)</u>
Interest income on notes receivable from participants	<u>2,344</u>	<u>0</u>
Cash contributions:		
Employer	259,056	604,523
Participants'	672,863	761,405
Participants' rollovers	224,940	71,918
	<u>1,156,859</u>	<u>1,437,846</u>
TOTAL ADDITIONS	<u>2,085,356</u>	<u>1,082,446</u>
DEDUCTIONS		
Deductions from net assets attributed to:		
Benefits paid to participants	1,335,026	114,827
Corrective distribution	7,795	0
Deemed distributions from participant loan	1,566	0
Administrative expenses	2,715	0
	<u>1,347,102</u>	<u>114,827</u>
TOTAL DEDUCTIONS	<u>1,347,102</u>	<u>114,827</u>
NET INCREASE	738,254	967,619
NET ASSETS AVAILABLE FOR BENEFITS, Beginning of year	<u>9,622,187</u>	<u>8,654,568</u>
NET ASSETS AVAILABLE FOR BENEFITS, End of year	<u>\$ 10,360,441</u>	<u>\$ 9,622,187</u>

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

NRG SYSTEMS, INC. PROFIT SHARING PLAN
PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

A. DESCRIPTION OF PLAN

The following description of NRG Systems, Inc. Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Summary Plan Description for a more complete description of the Plan's provisions.

1. General

The Plan, adopted January 1, 1992, is a defined contribution plan covering substantially all employees of NRG Systems, Inc. (the Company and Plan sponsor), who have completed three consecutive months of service and are age twenty-one or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The plan assets were invested with TD Ameritrade Trust Company through January 2012 and were moved to Fidelity Management Trust Company for the remainder of the year.

2. 401(k) Contributions

Participants may contribute up to 100% of eligible compensation, limited to a maximum amount as periodically set by the Internal Revenue Service (IRS). Participants who have attained the age of 50 before the end of the plan year can contribute an additional amount set by the IRS. Employees can elect to make pre-tax 401(k) deferrals or after-tax Roth 401(k) deferrals. Participants may also contribute amounts representing rollovers from other qualified defined benefit or contribution plans.

Eligible compensation is defined as reportable earnings on W-2, excluding reimbursements or other expense allowances, fringe benefits, moving expenses, deferred compensation, military wages and welfare benefits and including salary reduction contributions the participant made to an employer sponsored cafeteria, qualified transportation fringe or 401(k) plan.

3. Employer Discretionary 401(k) Matching Contribution

The matching contribution is determined on an annual basis by the Plan Sponsor. In May 2012, the Company amended their plan to reduce the discretionary matching contribution to 50% of employee contributions, up to 5% of the employee's salary or wage. Previously, the matching contribution was 50% of employee contributions, up to 15% of the employee's salary or wage. The discretionary matching contributions totaled \$251,261 and \$381,236 in 2012 and 2011, respectively. Discretionary matching contributions are invested as participants direct within the funds selected. At December 31, 2012 and 2011, the employer match receivable was \$0.

(continued)

NRG SYSTEMS, INC. PROFIT SHARING PLAN
PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

A. DESCRIPTION OF PLAN (continued)

3. Employer Discretionary 401(k) Matching Contribution (continued)

During year end testing, it was noted that the Company over contributed to several participants totaling \$7,795 for the year. A payable has been established to reimburse the Company in 2013. Of these participants, two participants are no longer employed, left the plan and have distributed their accounts. A receivable was established in the amount of \$2,620 to account for the funds to be returned to the plan by these individuals.

4. Discretionary Profit-Sharing Contributions

Each year the Company may make a discretionary employer profit-sharing contribution without regard to current or accumulated net profits of the Company. The Company deposits the profit-sharing contribution for each employee after the general eligibility requirements are met. The profit-sharing contribution is allocated to employees of the company based on compensation. In order to receive the profit-sharing contribution, each employee must have completed a year of service during the Plan Year, defined as 1,000 hours of service, and must be employed on the last day of the Plan Year. The discretionary profit-sharing contributions totaled \$0 and \$223,287 in 2012 and 2011, respectively. At December 31, 2012 and 2011 the amount of profit-sharing receivable was \$0 and \$222,750, respectively.

5. Participant Accounts

Each participant's account is credited with the participant's and the employer's contributions and plan earnings. Participant accounts are charged with an allocation of administrative expenses and investment fees based on the ratio of the participant's account balance to the account balance of all participants in the same investment. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Participant account statements are available online through Fidelity Management Trust Company's website (the Plan's trustee and custodian). The assets in the plan are invested in available investment options and a separate account is established for each participant who receives and/or makes a contribution. Participants have the option to invest in thirty mutual funds and one money market fund. The value of each participant's account is updated each business day to reflect any contributions, exchanges between investment options, investment earnings or losses for each investment option and withdrawals.

(continued)

NRG SYSTEMS, INC. PROFIT SHARING PLAN
PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

A. DESCRIPTION OF PLAN (continued)

6. Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company's discretionary contribution portion of the participant's account plus actual earnings thereon is based on years of continuous service. A participant is 20% vested after one full year of service, with an additional 20% per year thereafter until fully vested after five full years. Upon normal retirement age, 65 years, death or disability, a participant becomes fully vested.

7. Payment of Benefits

On termination of service due to death, disability or retirement, a participant may elect to receive distributions equal to the value of the participant's vested interest in his or her account. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution or leave the funds in the Plan until retirement age or transfer to a trustee of another qualified plan or individual retirement account. If the terminating employee's non-forfeitable account balance is less than \$1,000 including rollovers, the Plan maintains the right to immediately distribute the entire account balance, less forfeitures, if any.

8. Notes Receivable from Participants

In 2012, the Company amended their plan to allow loans to participants. Participants may borrow from their fund accounts a minimum of \$1,000 and up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The number of loans approved for a participant in any 12-month period shall be limited to one. The loans are secured by the vested balance in the participant's account. Loan terms shall not exceed five years except for the purchase of a principal residence. The loans bear interest at a rate commensurate with local prevailing rates and shall remain fixed throughout the duration of the loan. In 2012 the plan set the interest rate, on new loans, at Wall Street Prime plus 1%, currently 4.25%. Maturity dates on loans range from 2014 to 2017. Principal and interest is paid ratably through bi-weekly payroll deductions. Upon termination, those who have outstanding loans have 60 days to repay the total balance. In the event it is not repaid, the amount due is deducted from the vested balance as a deemed distribution. Deemed distributions were \$1,566 and \$0 for 2012 and 2011, respectively.

(continued)

NRG SYSTEMS, INC. PROFIT SHARING PLAN
PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

A. DESCRIPTION OF PLAN (continued)

9. Forfeited Accounts

When termination of service occurs, any non-vested portion of a participant's account will be considered forfeited. The forfeited balance of a terminated employee is moved to the forfeitures account when the employee's account is distributed from the Plan. At December 31, 2012 and 2011, the forfeited non-vested employer matching cash account balance was \$11,454 and \$0, respectively. These forfeitures may first be used to pay administrative expenses at the discretion of the Company. The remaining balance will be added to the employer matching or profit-sharing contribution and allocated out to the remaining participants. The amount of forfeitures allocated out to the remaining participants was \$0 and \$6,631, in 2012 and 2011, respectively. The December 31, 2012 balance of \$11,454 was allocated to the participants in January 2013.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

2. Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Shares of registered investment companies are valued at quoted market prices based on their reported value on the national securities exchange, which represents the net asset value of shares held by the Plan at year end.

Purchases and sales of securities are recorded on a mutual trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

3. Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent loans are treated as distributions based upon the terms of the plan document.

4. Use of Estimates

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

(continued)

NRG SYSTEMS, INC. PROFIT SHARING PLAN
PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

5. Payment of Benefits

Benefits are recorded when paid.

6. Subsequent Events

The Company has evaluated subsequent events through September 30, 2013, which is the date that the financials were available to be issued.

C. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

It was determined that there was a partial plan termination in the Plan in 2012. The time period selected for determination was January 1, 2012 through December 30, 2012. Employees were terminated during this time period due to changes in the legislation of the wind industry. Affected employees represented 25% of the plan participants. All employees terminated during this timeframe became 100% vested in their salary deferrals, employer match, and profit sharing contributions.

D. TAX STATUS

In February 2012, The Plan adopted the Fidelity Prototype Plan ("Basic Plan Document No. 14") from Fidelity Management Trust Company. Prior to February 2012, the Plan had adopted the Future Planning Associates, Inc. Prototype Non-standardized Profit Sharing Plan. Both plan adoptions rely on the prototype sponsor's opinion letter from the Internal Revenue Service dated March 31, 2008. This letter states that the prototype and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the opinion letter, the Plan Administrator and prototype sponsor believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan also uses a more-likely-than-not measurement for all tax positions taken or expected to be taken on a tax return in order for those tax positions to be recognized in the financial statements. If the Plan were to incur interest and penalties related to income taxes, these would be included in the provision for income taxes. Generally the three tax years previously filed remain subject to examination by federal and state tax authorities.

NRG SYSTEMS, INC. PROFIT SHARING PLAN
PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

E. BENEFIT OBLIGATION

As of December 31, 2012 and 2011, the Plan had benefit obligations of \$3,130,118 and \$485,848, respectively, for terminated participants with vested balances, who had not withdrawn their funds.

F. INFORMATION PREPARED AND CERTIFIED BY CUSTODIAN

As of December 31, the following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified as complete and accurate by the custodian.

Investments at fair value:	<u>2012</u>	<u>2011</u>
Registered investment companies (mutual funds)	\$ 9,131,001	\$ 7,990,674
Money market funds	<u>1,110,705</u>	<u>1,408,934</u>
Total	<u>\$10,241,706</u>	<u>\$ 9,399,608</u>
Interest income	<u>\$ 0</u>	<u>\$ 462</u>
Dividend and interest income	<u>\$ 191,540</u>	<u>\$ 161,483</u>
Net appreciation (depreciation) in fair value	<u>\$ 734,613</u>	<u>\$ (517,345)</u>

The above fund information and Schedule I - Schedule of Assets Held for Investment Purposes at End of Year were certified by Fidelity Management Trust Company for year ending 2012 and by TD Ameritrade Trust Company for year ending 2011.

NRG SYSTEMS, INC. PROFIT SHARING PLAN
PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

G. FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying Statement of Net Assets Available for Benefits as of December 31:

	Total Fair Value	Quoted Prices (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>2012</u>				
Mutual funds				
International funds	\$ 3,330,083	\$ 3,330,083	\$ 0	\$ 0
Domestic equities funds	2,676,678	2,676,678	0	0
Balanced/hybrid funds	1,163,865	1,163,865	0	0
Bonds funds	1,019,873	1,019,873	0	0
Lifestyle funds	<u>940,502</u>	<u>940,502</u>	<u>0</u>	<u>0</u>
Total mutual funds	9,131,001	9,131,001	0	0
Money market funds	<u>1,110,705</u>	<u>1,110,705</u>	<u>0</u>	<u>0</u>
Total assets at fair value	<u>\$10,241,706</u>	<u>\$10,241,706</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>2011</u>				
Mutual funds				
Bond funds	\$ 803,014	\$ 803,014	\$ 0	\$ 0
Equity funds	1,140,647	1,140,647	0	0
Growth funds	3,480,674	3,480,674	0	0
Growth and income funds	<u>2,566,339</u>	<u>2,566,339</u>	<u>0</u>	<u>0</u>
Total mutual funds	7,990,674	7,990,674	0	0
Money market funds	<u>1,408,934</u>	<u>1,408,934</u>	<u>0</u>	<u>0</u>
Total assets at fair value	<u>\$ 9,399,608</u>	<u>\$ 9,399,608</u>	<u>\$ 0</u>	<u>\$ 0</u>

The fair values of the registered investment companies (mutual funds) and money market funds are based on quoted prices in active markets.

NRG SYSTEMS, INC. PROFIT SHARING PLAN
PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

H. PLAN EXPENSES/PARTY-IN INTEREST TRANSACTIONS

Plan audit expenses and the annual filing fee, preparation of Form 5500 and plan testing are paid by the Company.

As of February 1, 2012, certain plan investments are shares of mutual funds and money market funds offered by the trustee and therefore, these transactions qualify as party-in-interest. All investment fees are paid for by the individual participant accounts. Participants are also charged \$25 for distributions, \$75 for each participant loan taken, and \$25 for annual loan maintenance fees.

Prior to February 1, 2012, certain plan investments were made in money market funds offered by TD Ameritrade Trust Company, the custodian of the Plan during that time, and therefore, these transactions qualified as party-in interest. Custodian fees were paid by a revenue sharing arrangement with the mutual fund investments.

The administrative expenses totaled \$2,715 and \$0 for plan years ending December 31, 2012 and 2011, respectively.

I. INVESTMENTS

The following investments represent 5% or more of the Plan's net assets at December 31:

	<u>2012</u>	<u>2011</u>
Fidelity Money Market	\$ 1,110,705	
Harbor International Inv	2,259,170	
Wells Fargo Advantage Growth Adm	1,391,114	
Oakmark Equity & Income I	1,163,863	
Columbia Dividend Income Z	1,155,764	
Wells Fargo Advantage Emerging Markets Equity I	804,861	
Metwest Total Return Bond M	789,481	
TD Bank Institutional Money Market Fund		\$ 1,403,116
American Growth Fund of America Class A		1,115,878
American Funds Washington Mutual Investor Fund Inc.		1,065,280
American New Perspective Fund		897,898
American Funds Capital World Growth and Income Funds		848,846
American New World Fund		813,639
American Funds Income Fund of America		757,195
American Funds Bond Fund of America		607,788
Calvert Moderate Allocation Fund Class A		493,535

(continued)

**NRG SYSTEMS, INC. PROFIT SHARING PLAN
PROFIT SHARING PLAN**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

I. INVESTMENTS (continued)

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

	<u>2012</u>	<u>2011</u>
Registered investment companies (mutual funds)	<u>\$ 734,613</u>	<u>\$ (517,345)</u>

J. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits.

K. SUBSEQUENT EVENTS

The forfeited balance of \$11,454 was allocated to the remaining participants in January 2013.

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN**

**FORM 5500, SCHEDULE H, LINE 4 (i) - SCHEDULE OF ASSETS HELD FOR
INVESTMENT PURPOSES AT END OF YEAR**

DECEMBER 31, 2012

**EIN #03-0296178
PLAN #001**

(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor, or similar party	Description of Investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
	* Fidelity Money Market	Money Market	Participant directed	\$ 1,110,705
	Harbor International Inv	Mutual Fund	Participant directed	2,259,170
	Wells Fargo Advantage Growth Adm	Mutual Fund	Participant directed	1,391,114
	Oakmark Equity & Income I	Mutual Fund	Participant directed	1,163,863
	Columbia Dividend Income Z	Mutual Fund	Participant directed	1,155,764
	Wells Fargo Advantage Emerging Markets Equity I	Mutual Fund	Participant directed	804,861
	Metwest Total Return Bond M	Mutual Fund	Participant directed	789,481
	* Fidelity Asset Manager 85%	Mutual Fund	Participant directed	430,786
	* Fidelity Select Environmnet and Alternative Energy	Mutual Fund	Participant directed	262,661
	Pimco Low Duration Admin	Mutual Fund	Participant directed	217,749
	* Fidelity Asset Manager 30%	Mutual Fund	Participant directed	174,128
	* Fidelity Freedom 2030	Mutual Fund	Participant directed	85,452
	* Fidelity Freedom 2040	Mutual Fund	Participant directed	66,510
	* Fidelity Freedom 2045	Mutual Fund	Participant directed	61,031
	* Fidelity Freedom 2020	Mutual Fund	Participant directed	60,413
	* Fidelity Spartan 500 Index Fund Advantage	Mutual Fund	Participant directed	49,332
	* Fidelity Spartan Extended Market Index Advantage	Mutual Fund	Participant directed	44,196
	* Fidelity Freedom 2025	Mutual Fund	Participant directed	29,904
	Royce PA Mutual Service	Mutual Fund	Participant directed	21,151
	* Fidelity Freedom 2015	Mutual Fund	Participant directed	17,189
	* Fidelity Spartan US Bond IDX Advantage	Mutual Fund	Participant directed	12,643
	* Fidelity Freedom 2055	Mutual Fund	Participant directed	11,974
	Loomis Small Cap Growth Retail	Mutual Fund	Participant directed	10,726
	Heartland Value Plus IV	Mutual Fund	Participant directed	4,396
	* Fidelity Spartan International Index Advantage	Mutual Fund	Participant directed	3,393
	* Fidelity Freedom 2035	Mutual Fund	Participant directed	1,924
	* Fidelity Freedom 2010	Mutual Fund	Participant directed	1,190
	* Notes receivable from participants	Interest at 4.25%		
		Various maturities	-0-	123,910
				<u>\$ 10,365,616</u>

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN**

**FORM 5500, SCHEDULE H, LINE 4 (i) - SCHEDULE OF ASSETS HELD FOR
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DECEMBER 31, 2012

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