

SSP SOLUTIONS INC
Form POS AM
August 10, 2004

As filed with the Securities and Exchange Commission on August 10, 2004

Post-effective Amendment No. 1 Registration No. 333-101959

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

**POST-EFFECTIVE AMENDMENT NO. 1 TO
FORM S-3**

REGISTRATION STATEMENT

UNDER

THE SECURITIES ACT OF 1933

SSP SOLUTIONS, INC.

(Exact name of Registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

33-0757190
(I.R.S. Employer
Identification No.)

17861 CARTWRIGHT ROAD

IRVINE, California 92614

(949) 851-1085

(Address, including zip code, and telephone number, including area code,

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of Registrant's principal executive offices)

KRIS SHAH

President

SSP Solutions, Inc.

17861 Cartwright Road

Irvine, California 92614

(949) 851-1085

(Name, address, including zip code, and telephone number,

including area code, of agent for service)

Copy to:

W. Michael Hutchings, Esq.

Gray Cary Ware & Freidenrich LLP

701 Fifth Avenue, Suite 7000

Seattle, Washington 98104

(206) 839-4800

DEREGISTRATION OF UNSOLD SECURITIES

This Post-Effective Amendment No. 1 relates to the Registration Statement on Form S-3 (File No. 333-101959) (the "Registration Statement") of SSP Solutions, Inc. (the "Company") pertaining to 2,856,242 shares of the Company's common stock. The Company, SAFLINK Corporation ("SAFLINK") and Spartan Acquisition Corporation ("Merger Sub"), a wholly-owned subsidiary of SAFLINK, entered into an Agreement and Plan of Merger and Reorganization, dated as of March 22, 2004, as amended on June 18, 2004, pursuant to which Merger Sub merged with and into the Company, with the Company surviving as a wholly-owned subsidiary of SAFLINK (the "Merger"). The Merger became effective on August 6, 2004, following filing of a Certificate of Merger with the Secretary of State of the State of Delaware.

In connection with the Merger, the Company hereby removes from registration the securities of the Company registered but unsold under the Registration Statement.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Post-Effective Amendment No. 1 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Irvine, State of California on August 10, 2004.

SSP SOLUTIONS, INC.

By: /s/ Kris Shah
Kris Shah

President

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to the Registration Statement has been signed by the following persons in the capacities and on the dates indicated:

Name	Title	Date
/s/ Glenn L. Argenbright	Chief Executive Officer	August 10, 2004
Glenn L. Argenbright	(Principal Executive Officer), Director	
/s/ Kris Shah	President	August 10, 2004
Kris Shah		
/s/ Jon C. Engman	Secretary and Treasurer (Principal Accounting and Principal Financial Officer), Director	August 10, 2004
Jon C. Engman		

82,086

2,886,134

83,526

3,455,495

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Total American Funds Europacific Growth Fund

499,310

17,555,739

558,040

23,086,130

Roxbury Small Capital Growth Fund participant-directed

*

*

579,794

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	9,844,909
Roxbury Small Capital Growth Fund nonparticipant-directed	
	*
	*
	52,774
	893,108
Total Roxbury Small Capital Growth Fund	
	*
	*
	632,568
	10,738,017

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Dodge & Cox Stock Fund participant-directed

191,762

19,490,646

210,664

22,701,147

Dodge & Cox Stock Fund nonparticipant-directed

37,421

3,803,444

39,985

4,308,784

Total Dodge & Cox Stock Fund

229,183

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23,294,090

250,649

27,009,931

Vanguard Institutional Fund Index Institutional Shares

134,050

15,421,098

141,072

16,224,647

Vanguard Wellington Fund Admiral Shares

306,753

16,604,565

338,239

18,166,841

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Harbor Capital Appreciation Fund Institutional Class participant-directed

370,312

13,664,495

396,131

14,545,939

Harbor Capital Appreciation Fund Institutional Class nonparticipant-directed

100,031

3,691,139

118,970

4,368,567

Total Harbor Capital Appreciation Fund

470,343

17,355,634

515,101

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18,914,506

Lord Abbett Small Capital Value Fund participant-directed

358,236

11,388,330

399,899

13,292,633

Lord Abbett Small Capital Value Fund nonparticipant-directed

25,446

808,924

	27,097
	900,724
Total Lord Abbett Small Capital Value Fund	
	383,682
	12,197,254
	426,996
	14,193,357

*Investment was less than 5% in the respective year

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The following table summarizes the net depreciation in the fair value of investments for the year ended December 31, 2011:

Georgia Gulf Corporation Common Stock Fund and Employee Stock Ownership Fund	\$	(967,580)
Mutual funds		(5,742,106)
Net depreciation in fair value of investments	\$	(6,709,686)

4. FEDERAL INCOME TAX STATUS

The Internal Revenue Service (IRS) has determined and informed the Company by letter dated July 26, 2005, that the Plan and related trust meet the requirements for qualified plan status and that the trust meets the requirements for tax-exempt status in accordance with the applicable sections of the IRC. The Plan has been amended and restated since receiving the determination letter. However, the Plan Administrator believes that the Plan is currently designed and operated in compliance with the applicable requirements of the IRC and the Plan continues to be a qualified plan and related trust continues to be tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements. On January 26, 2010, an application was filed with the IRS for an updated determination as to whether the Plan meets the qualification requirements of Section 401(a) of the IRC. A response is pending.

Accounting principles generally accepted in the United States require plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. Plan management has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2011, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2011.

5. NONPARTICIPANT-DIRECTED ACCOUNTS

Information about the net assets and the significant components of the changes in net assets relating to the nonparticipant-directed investments as of December 31, 2011 and 2010 and for the year ended December 31, 2011 are as follows:

	2011	2010
Investments at fair value:		
Harbor Capital Appreciation Fund Institutional Class	\$ 3,691,139	\$ 4,368,567
Dodge & Cox Stock Fund	3,803,444	4,308,784
American Funds Europacific Growth Fund	2,886,134	3,455,495
INVESCO Stable Value Fund	2,634,561	2,179,508
Lord Abbett Small Capital Value Fund	808,924	900,724
Roxbury Small Capital Growth Fund	782,820	893,108
Total investments, at fair value	\$ 14,607,022	\$ 16,106,186
Changes in net assets:		

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Net depreciation in fair value of mutual funds	\$	(729,117)
Distributions to participants or beneficiaries		(770,047)
	\$	(1,499,164)

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At December 31, 2011 and 2010, the Plan held 257,663 and 212,896 shares, respectively, of investments in the Company's Employee Stock Ownership Fund. At December 31, 2011 and 2010, the cost basis of this investment was \$5,766,761 and \$3,584,459, respectively. Georgia Gulf Corporation declared no dividends during the year ended December 31, 2011.

7. FAIR VALUE OF FINANCIAL INSTRUMENTS

ASC topic 820 establishes a fair value hierarchy that prioritizes observable and unobservable inputs to valuation techniques used to measure fair value. These levels, in order of highest to lowest priority are described below:

Level 1 Quoted prices (unadjusted) in active markets for identical assets or liabilities at the measurement date.

Level 2 Observable prices that are based on inputs not quoted on active markets, but corroborated by market data.

Level 3 Prices that are unobservable for the asset or liability and are developed based on the best information available in the circumstances, which might include the Company's own data.

The Plan classifies its investments based on the lowest level of input that is significant to the fair value measurement. The following tables set forth by level within the fair value hierarchy a summary of the Plan's investments measured at fair value at December 31, 2011 and 2010, respectively:

Asset Classes	Fair Value Measurements at December 31, 2011 Using			Total
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
Common Stock	\$ 5,021,860	\$	\$	\$ 5,021,860
Stable Value Fund (a)		71,881,843		71,881,843
Mutual funds:				
US Securities Funds	61,886,510			61,886,510
Small Capital Funds	21,944,817			21,944,817
International Funds	17,555,739			17,555,739
Index Funds	15,421,098			15,421,098
	7,698,323			7,698,323

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Target Retirement Date

Funds	\$	129,528,347	\$	71,881,843	\$	201,410,190
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Asset Classes	Fair Value Measurements at December 31, 2010 Using				Total	
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)			
Common Stock	\$	5,122,286	\$		\$	5,122,286
Stable Value Fund (a)				65,645,802		65,645,802
Mutual funds:						
US Securities Funds		67,978,299				67,978,299
Small Capital Funds		24,931,374				24,931,374
International Funds		23,086,130				23,086,130
Index Funds		16,224,647				16,224,647
Target Retirement Date						
Funds		7,950,837				7,950,837
	\$	145,293,573	\$	65,645,802	\$	210,939,375

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(a) The Stable Value Fund is a collective trust fund that seeks to preserve principal, maintain a stable interest rate, and provide daily liquidity at contract value for participant withdrawals and transfers. There are no restrictions on participant redemptions.

8. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of December 31, 2011 and 2010.

	2011		2010
Net assets available for benefits per the financial statements	\$ 203,461,464	\$	213,092,185
Current year adjustment from contract value to fair value for fully benefit-responsive stable value fund	2,182,652		1,845,345
Net assets available for benefits per the Form 5500	\$ 205,644,116	\$	214,937,530

The following is a reconciliation of the net decrease in net assets available for benefits per the financial statements to total loss per the Form 5500 for the year ended December 31, 2011.

	2011
Net decrease in net assets available for benefits per the financial statements	\$ (9,630,721)
Prior year adjustment from contract value to fair value for fully benefit-responsive stable value fund	(1,845,345)
Current year adjustment from contract value to fair value for fully benefit-responsive stable value fund	2,182,652
Net loss per the Form 5500	\$ (9,293,414)

9. SUBSEQUENT EVENTS

The Company has evaluated the financial statements for subsequent events through the date of the filing of this Form 11-k, which is the date the financial statements were issued.

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SUPPLEMENTAL SCHEDULE

(See Report of Independent Registered Public Accounting Firm)

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**GEORGIA GULF CORPORATION
401(k) RETIREMENT SAVINGS PLAN**

FORM 5500, SCHEDULE H, PART IV, LINE 4i

PLAN SPONSOR EIN: 58-1563799, PLAN NUMBER 002

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2011

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower Lessor or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
		Collective trust:		
	INVESCO NATIONAL TRUST COMPANY	Collective trust INVESCO Stable Value Fund (participant-directed), 67,144,627 units	** \$	69,247,282
		Collective trust INVESCO Stable Value Fund (nonparticipant-directed), 2,554,564 units	2,554,564	2,634,561
		Mutual funds:		
	LORD ABBETT FUNDS	Lord Abbett Small Capital Value Fund (participant-directed), 358,236 shares	**	11,388,330
		Lord Abbett Small Capital Value Fund (nonparticipant-directed), 25,446 shares	498,191	808,924
	AMERICAN FUNDS	American Funds Europacific Growth Fund (participant-directed), 417,224 shares	**	14,669,605
		American Funds Europacific Growth Fund (nonparticipant-directed), 82,086 shares	2,143,891	2,886,134
	DODGE & COX FUND	Dodge & Cox Stock Fund (participant-directed), 191,762 shares	**	19,490,646
		Dodge & Cox Stock Fund (nonparticipant-directed), 37,421 shares	3,052,801	3,803,444
	THE VANGUARD GROUP	Vanguard Institutional Fund Index Institutional Shares, 134,050 shares	**	15,421,098
		Vanguard Wellington Fund Admiral Shares, 306,753 shares	**	16,604,565
	HARBOR FUNDS		**	13,664,495

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Harbor Capital Appreciation
Fund-Institutional
Class (participant-directed), 370,312 shares

Harbor Capital Appreciation
Fund-Institutional
Class (nonparticipant-directed), 100,031
shares

2,315,278

3,691,139

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ROXBURY FUNDS	Roxbury Small Capital Growth Fund (nonparticipant-directed), 48,653 shares	550,688	782,820
CONESTOGA FUNDS	Conestoga Small Capital Growth Fund, 396,319 shares	**	8,964,743
PIMCO FUNDS	Pimco Total Return Fund, 426,147 shares	**	4,632,221
T ROWE PRICE RETIREMENT FUNDS	T Rowe Price Retirement Income, 67,534 shares	**	874,571
	T Rowe Price Retirement 2005, 12,411 shares	**	138,753
	T Rowe Price Retirement 2010, 66,348 shares	**	996,550
	T Rowe Price Retirement 2015, 153,058 shares	**	1,772,417
	T Rowe Price Retirement 2020, 75,601 shares	**	1,202,804
	T Rowe Price Retirement 2025, 57,753 shares	**	668,785
	T Rowe Price Retirement 2030, 32,759 shares	**	541,827
	T Rowe Price Retirement 2035, 51,070 shares	**	595,477
	T Rowe Price Retirement 2040, 18,388 shares	**	304,693
	T Rowe Price Retirement 2045, 54,619 shares	**	602,446
* VARIOUS PLAN PARTICIPANTS	Participant loans (with interest rates ranging from 4.25% to 9.25% and maturities through 9/18/21)		3,976,896
* GEORGIA GULF CORPORATION	Common stock: Georgia Gulf Corporation Employee Stock Ownership Fund, 257,663 shares		5,021,860
	Total	\$	205,387,086

* Represents a party-in-interest.

** Cost information is excluded, as investments are participant-directed.

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SIGNATURES

The Plan. Pursuant to the requirements of the Securities Exchange Act of 1934, the trustees (or other persons who administer the employee benefit plan) have duly caused this annual report to be signed on its behalf by the undersigned hereunto duly authorized.

Georgia Gulf Corporation 401(k) Retirement Savings Plan
(Name of Plan)

Georgia Gulf Corporation
(Plan Administrator)

Date: June 19, 2012

/s/ GREGORY C. THOMPSON
By: Gregory C. Thompson
Chief Financial Officer

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EXHIBIT INDEX

Exhibit identified below, Exhibit 23 is filed herein as an exhibit hereto.

Exhibit Number	
23	Consent of Independent Registered Public Accounting Firm