

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
A	This return/report is for: <div><div>☐ a multiemployer plan;</div><div>☒ a single-employer plan;</div><div>☐ a multiple-employer plan; or</div><div>☐ a DFE (specify) ____</div></div>
B	This return/report is: <div><div>☐ the first return/report;</div><div>☐ the final return/report;</div><div>☐ an amended return/report;</div><div>☐ a short plan year return/report (less than 12 months).</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: <div><div>☐ Form 5558;</div><div>☐ automatic extension;</div><div>☐ the DFVC program;</div><div>☐ special extension (enter description)</div></div>

Part II	Basic Plan Information—enter all requested information	
1a	Name of plan SCOTT LOWERY LAW OFFICES, P.C. 401(K) PLAN	1b Three-digit plan number (PN) ▶ 001
		1c Effective date of plan 01/01/2000
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) SCOTT LOWERY LAW OFFICES, P.C. C/O RPS PLAN ADMINISTRATORS C/O RPS PLAN ADMINISTRATORS 2851 S. PARKER ROAD, SUITE 230 AURORA, CO 80014	2b Employer Identification Number (EIN) 84-1525127 2c Sponsor's telephone number 303-218-7544 2d Business code (see instructions) 541110
	2851 S. PARKER ROAD, SUITE 230 AURORA, CO 80014	

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.	07/26/2010	P. SCOTT LOWERY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/26/2010	P. SCOTT LOWERY
	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")

SCOTT LOWERY LAW OFFICES, P.C.

4500 CHERRY CREEK DR. S., STE. 700
DENVER, CO 80246**3b** Administrator's EIN

84-1525127

3c Administrator's telephone number

303-218-7544

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**

108

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**

86

b Retired or separated participants receiving benefits.....**6b**

0

c Other retired or separated participants entitled to future benefits.....**6c**

5

d Subtotal. Add lines **6a**, **6b**, and **6c**.....**6d**

91

e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....**6e**

0

f Total. Add lines **6d** and **6e**.....**6f**

91

g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....**6g**

58

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:

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

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) ☒

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 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
		2009
		This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan SCOTT LOWERY LAW OFFICES, P.C. 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 SCOTT LOWERY LAW OFFICES, P.C.	D Employer Identification Number (EIN) 84-1525127	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)	4611	4167
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	108645	58513
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	512076	676301
(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	625332	738981

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	625332	738981
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)	129843	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		129843

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		139501
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		269344

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	150079	
(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)		150079
f Corrective distributions (see instructions)	2f		4301
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	315	
(2) Contract administrator fees	2i(2)	1000	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		1315
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		155695

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		113649
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: BAUERLE AND COMPANY, P.C.

(2) EIN: 84-0817888

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		250000
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.			

- 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 2009 This Form is Open to Public Inspection.
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan <u>SCOTT LOWERY LAW OFFICES, P.C. 401(K) 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>SCOTT LOWERY LAW OFFICES, P.C.</u>	D Employer Identification Number (EIN) <u>84-1525127</u>

Part I	Distributions
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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>31-1592130</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)
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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
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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
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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

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

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**SCOTT LOWERY LAW OFFICES, P.C.
401(K) PLAN**

FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

C O N T E N T S

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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
Scott Lowery Law Offices, P.C. 401(k) Plan

We were engaged to audit the financial statements of Scott Lowery Law Offices, P.C. 401(k) Plan, as of December 31, 2009 and 2008, and for the year ended December 31, 2009, and the supplemental schedule as of and for the year ended December 31, 2009, as listed in the accompanying contents. These financial statements and 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 summarized in Note G, which was certified by Nationwide Financial Services, Inc., the custodian of the Plan, except for comparing the information with the related information included in the 2009 and 2008 financial statements and supplemental schedule. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2009 and 2008, that the information provided to the plan administrator by the custodian is complete and accurate.

Because of the significance of the information 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.

Bauerle and Company, P.C.

Bauerle and Company, P.C.

June 21, 2010
Denver, Colorado

SCOTT LOWERY LAW OFFICES, P.C.
401(K) PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2009 AND 2008

ASSETS

	<u>2009</u>	<u>2008</u>
INVESTMENTS:		
Cash and Mutual Funds (at Fair Value)	\$ 734,814	\$ 620,721
RECEIVABLES:		
Participants' Contributions	<u>4,167</u>	<u>4,611</u>
TOTAL ASSETS (at Fair Value)	738,981	625,332

LIABILITIES

LIABILITIES:		
Excess Participants' Contributions to Distribute	(<u>12,429</u>)	(<u>4,301</u>)
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 726,552</u>	<u>\$ 621,031</u>

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

SCOTT LOWERY LAW OFFICES, P.C.
401(K) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2009

ADDITIONS TO PLAN ASSETS ATTRIBUTED TO:

Investment Income:

Net Investment Gain from Mutual Funds	\$ 139,501
Participants' Contributions	<u>129,843</u>

Total Additions	269,344
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DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefits Paid to Participants	(\$ 150,079)
Excess Participants' Contributions to Distribute	(12,429)
Administrative and Other Expenses	<u>(1,315)</u>

Total Deductions	(<u>163,823</u>)
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NET INCREASE IN NET ASSETS	105,521
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NET ASSETS AVAILABLE FOR BENEFITS – BEGINNING OF YEAR	<u>621,031</u>
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NET ASSETS AVAILABLE FOR BENEFITS – END OF YEAR	<u>\$ 726,552</u>
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The accompanying notes are an integral part of the financial statements.

SCOTT LOWERY LAW OFFICES, P.C.
401(K) PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

A Description of Plan.

The following description of the Scott Lowery Law Offices, P.C. 401(k) Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

1 General. The Plan is a defined contribution plan, consisting of a 401(k) Plan and a Profit Sharing Plan. The Plan covers all full-time employees of the Company who have nine months of service and are age nineteen or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

2 Contributions.

Profit Sharing Plan: Each year, it is the discretion of the Company's Board of Directors to determine the amount of contribution.

401(k) Plan: Each year, participants may contribute up to the amount allowable by law of pretax annual compensation, as defined in the Plan. For the years ended December 31, 2009 and 2008, the amount was \$16,500 and \$15,500, respectively. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Company may contribute a matching contribution equal to a percentage of each participant's contribution with the exact percentage to be determined each year by the Company. Additional amounts may be contributed at the option of the Company's Board of Directors. Contributions are subject to certain limitations.

3 Participant Accounts. Each participant's account is credited with the participants' contribution and allocation of (a) the Company's contribution, (b) Plan earnings, and (c) forfeitures of terminated employees non-vested accounts. Allocations are based on participant earnings and years of service or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

4 Vesting. Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's matching and discretionary profit sharing contributions portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is 100% vested after five years of credited service.

5 Investment Options. Upon enrollment in the Plan, contributions will be allocated between accounts as directed by the participant in accordance with the investment allocation form provided by the employer. Participants may change their investment options at any time.

SCOTT LOWERY LAW OFFICES, P.C.
401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2009 AND 2008

A Description of Plan. (Cont'd.)

- 6 Payment of Benefits.** Upon termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments as required by minimum distribution rules. 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.
- 7 Forfeited Accounts.** At December 31, 2009 and 2008, the balance of the forfeited accounts was \$-0-, for both years. These accounts are first used to pay Plan administrative expenses and then applied to reduce future employer contributions.

B Summary of Accounting Policies.

- 1 Basis of Accounting.** The financial statements of the Plan are prepared using the accrual basis of accounting.
- 2 Investment Valuation and Income Recognition.** The Plan has adopted ASC 820 "Fair Value Measurements". The objective of ASC 820 is to establish a fair value framework (hierarchy) for valuing investments in the Plan's financial statements. The Plan's investments are stated at fair value. Nationwide Financial Services (Nationwide) has determined that the fair value for the cash and mutual funds investments, are measured as follows:

		Quoted Prices in Active Markets for Identical Assets/ Liabilities (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
	<u>Fair Value</u>			
Cash and Mutual Funds	<u>\$ 734,814</u>	<u>\$ -</u>	<u>\$ 734,814</u>	<u>\$ -</u>

- 3 Estimates.** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.
- 4 Payment of Benefits.** Benefits are recorded when paid.

SCOTT LOWERY LAW OFFICES, P.C.
401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2009 AND 2008

B Summary of Accounting Policies. (Cont'd.)

- 5 Subsequent Events.** In preparing its financial statements, the Company has evaluated subsequent events through June 21, 2010, which is the date the financial statements were available to be issued.

C 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.

D Tax Status.

The trust established under the Plan to hold the Plan's assets is qualified pursuant to the appropriate section of the Internal Revenue Code and, accordingly, the trust's net investment income is exempt from income taxes. The Plan has obtained a favorable tax determination letter from the Internal Revenue Service and the plan sponsor believes that the Plan continues to qualify and to operate as designed.

E 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 percent vested in their accounts.

F Related Party Transactions.

Certain Plan investments are shares of mutual funds managed by Nationwide Financial Services, Inc. Nationwide Financial Services, Inc. is the custodian as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions.

G Investment in Cash and Mutual Funds.

The following is a detail of the investment in cash and mutual funds at December 31, 2009. Cost is not readily determinable:

Alliance Bernstein International Value	\$ 6,112
American Century Growth	4,500
American Century Inflation-Adjusted Bond	2,727

SCOTT LOWERY LAW OFFICES, P.C.
401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2009 AND 2008

G Investment in Cash and Mutual Funds. (Cont'd.)

American Funds Growth Fund of America	\$ 60,457
Aston/Optimum Mid Cap	28,051
JPMorgan Small Cap Value	1,184
BlackRock Small/Mid Cap Growth	1,125
Dreyfus Appreciation	14,742
Delaware Value A	24
Mainstay Epoch Global Equity Yield	4,446
Fidelity Advisor Freedom 2020	3,136
Fidelity Advisor Freedom 2025	1,504
Fidelity Advisor Freedom 2030	28,625
Fidelity Advisor Freedom 2035	10,113
Fidelity Advisor Freedom 2040	34,512
Goldman Sachs Struct Large Cap Value A	1,381
Aberdeen International Equity A	4,306
Nationwide Money Market	58,513
Goldman Sachs Small Cap Value	2,036
Goldman Sachs Large Cap Value	2,522
Harbor International	52,404
JPMorgan Dynamic Small Cap Growth	3,336
JPMorgan Mid Cap Value	6,628
Lazard Emerging Markets Equity	1,778
BlackRock Equity Dividend	22,992
BlackRock Large Cap Value	4,543
MFS International New Discovery	10,746
BlackRock Large Cap Growth	5,462
MFS Value A	3,743
Neuberger Berman Genesis	33,383
Nationwide S&P 500 Index	21,830
Nationwide Government Bond A	47,217
PIMCO Total Return	138,781
Pioneer Emerging Markets	2,685
Principal Large Cap Growth Inst	4,873
Oppenheimer Global A	30,943
Oppenheimer International Bond A	1,457
Oppenheimer International Growth A	5,353
PIMCO Real Return	3,044
PIMCO Allianz NFJ Small Cap Value A	4,330
PIMCO Total Return Inst	2,031
Principal High Yield Inst	269
Turner Small Cap Growth	2,423
Vanguard Small Cap Value Index	652
Western Asset Core Plus Bond	829

SCOTT LOWERY LAW OFFICES, P.C.
401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2009 AND 2008

G Investment in Cash and Mutual Funds. (Cont'd.)

Western Asset Non-US Opp Bond	\$ 650
Ivy High Income Class Y	43,460
Western Asset Inflation Indexed Plus Bond	2,658
Wells Fargo Advantage Asia Pacific	3,557
Wells Fargo Advantage Endeavor Select	<u>2,741</u>
	<u>\$ 734,814</u>

H Reconciliation of Financial Statement to Form 5500.

The following is a reconciliation of the Net Assets Available for Benefits per the financial statements at December 31, 2009 and 2008, and the respective Form 5500:

	<u>2009</u>	<u>2008</u>
Net Assets per Form 5500	\$ 738,981	\$ 625,332
Excess Participants' Contributions to Distribute	(<u>12,429</u>)	(<u>4,301</u>)
Net Assets Available for Benefits per Financial Statements	<u>\$ 726,552</u>	<u>\$ 621,031</u>

The following is a reconciliation of the Changes in Net Assets Available for Benefits per the financial statements at December 31, 2009, and the respective Form 5500:

Net Income per Form 5500	\$ 113,649
Add: Prior Year Excess Participants' Contributions to Distribute	4,301
Less: Current Year Excess Participants' Contributions to Distribute	(<u>12,429</u>)
Change in Net Assets Available for Benefits per Financial Statements	<u>\$ 105,521</u>

SUPPLEMENTARY SCHEDULE

Plan Name: Scott Lowery Law Offices, P.C. 401(k) Plan
Plan Number: 001

Schedule H, Line 4i - Schedule of Assets Held for Investment Purposes
at Plan Year Ending December 31, 2009

Plan Sponsor: Scott Lowery Law Offices, P.C.
EIN: 84-1525127

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Alliance Bernstein International Value	Mutual Fund	Not Determinable	\$ 6,112
	American Century Growth	Mutual Fund	Not Determinable	4,500
	American Century Inflation-Adjusted Bond	Mutual Fund	Not Determinable	2,727
	American Funds Growth Fund of America	Mutual Fund	Not Determinable	60,457
	Aston/Optimum Mid Cap	Mutual Fund	Not Determinable	28,051
	JPMorgan Small Cap Value	Mutual Fund	Not Determinable	1,184
	BlackRock Small/Mid Cap Growth	Mutual Fund	Not Determinable	1,125
	Dreyfus Appreciation	Mutual Fund	Not Determinable	14,742
	Delaware Value A	Mutual Fund	Not Determinable	24
	Mainstay Epoch Global Equity Yield	Mutual Fund	Not Determinable	4,446
	Fidelity Advisor Freedom 2020	Mutual Fund	Not Determinable	3,136
	Fidelity Advisor Freedom 2025	Mutual Fund	Not Determinable	1,504
	Fidelity Advisor Freedom 2030	Mutual Fund	Not Determinable	28,625
	Fidelity Advisor Freedom 2035	Mutual Fund	Not Determinable	10,113
	Fidelity Advisor Freedom 2040	Mutual Fund	Not Determinable	34,512
	Goldman Sachs Struct Large Cap Value A	Mutual Fund	Not Determinable	1,381
	Aberdeen International Equity A	Mutual Fund	Not Determinable	4,306
*	Nationwide Money Market	Money Market	Not Determinable	58,513
	Goldman Sachs Small Cap Value	Mutual Fund	Not Determinable	2,036
	Goldman Sachs Large Cap Value	Mutual Fund	Not Determinable	2,522
	Harbor International	Mutual Fund	Not Determinable	52,404
	JPMorgan Dynamic Small Cap Growth	Mutual Fund	Not Determinable	3,336
	JPMorgan Mid Cap Value	Mutual Fund	Not Determinable	6,628
	Lazard Emerging Markets Equity	Mutual Fund	Not Determinable	1,778
	BlackRock Equity Dividend	Mutual Fund	Not Determinable	22,992
	BlackRock Large Cap Value	Mutual Fund	Not Determinable	4,543
	MFS International New Discovery	Mutual Fund	Not Determinable	10,746
	BlackRock Large Cap Growth	Mutual Fund	Not Determinable	5,462
	MFS Value A	Mutual Fund	Not Determinable	3,743
	Neuberger Berman Genesis	Mutual Fund	Not Determinable	33,383
*	Nationwide S&P 500 Index	Mutual Fund	Not Determinable	21,830
*	Nationwide Government Bond A	Mutual Fund	Not Determinable	47,217
	PIMCO Total Return	Mutual Fund	Not Determinable	138,781
	Pioneer Emerging Markets	Mutual Fund	Not Determinable	2,685
	Principal Large Cap Growth Inst	Mutual Fund	Not Determinable	4,873
	Oppenheimer Global A	Mutual Fund	Not Determinable	30,943
	Oppenheimer International Bond A	Mutual Fund	Not Determinable	1,457
	Oppenheimer International Growth A	Mutual Fund	Not Determinable	5,353
	PIMCO Real Return	Mutual Fund	Not Determinable	3,044
	PIMCO Allianz NFJ Small Cap Value A	Mutual Fund	Not Determinable	4,330
	PIMCO Total Return Inst	Mutual Fund	Not Determinable	2,031
	Principal High Yield Inst	Mutual Fund	Not Determinable	269
	Turner Small Cap Growth	Mutual Fund	Not Determinable	2,423
	Vanguard Small Cap Value Index	Mutual Fund	Not Determinable	652
	Western Asset Core Plus Bond	Mutual Fund	Not Determinable	829
	Western Asset Non-US Opp Bond	Mutual Fund	Not Determinable	650
	Ivy High Income Class Y	Mutual Fund	Not Determinable	43,460
	Western Asset Inflation Indexed Plus Bond	Mutual Fund	Not Determinable	2,658
	Wells Fargo Advantage Asia Pacific	Mutual Fund	Not Determinable	3,557
	Wells Fargo Advantage Endeavor Select	Mutual Fund	Not Determinable	2,741
Total Assets Held for Investment Purposes at End of Year				<u>\$ 734,814</u>

* - Party-in-Interest

Scott Lowery Law Offices, P.C.
Scott Lowery Law Offices, P.C. 401(k) Plan
Plan Number 001
EIN #84-1525127

Line 4l of Schedule H - Schedule of Assets Held for Investment Purposes
Plan Year Ending 12/31/2009
Page 1 of 2

(a)	(b) Identity	(c) Description of Investment	(d) Cost	(e) Current Value
	Alliance Berson Int'l Value			6,112
	American Century Growth Fund	Mutual Fund		4,500
	American Century Inflation Adj Bond Fund	Mutual Fund		2,727
	Growth Fund of America	Mutual Fund		60,457
	ABN Amro MidCap Fund	Mutual Fund		28,051
	One Group SmallCap Value	Mutual Fund		1,184
	BlackRock SmlMidCap Growth Equity	Mutual Fund		1,125
	Dreyfus Appreciation Fund	Mutual Fund		14,742
	Deleware Value Fund	Mutual Fund		24
	Mainstay Epoch Global Equity Yield Fund	Mutual Fund		4,446
	Fidelity Advisor Freedom 2020	Mutual Fund		3,136
	Fidelity Advisor Freedom 2025	Mutual Fund		1,504
	Fidelity Advisor Freedom 2030	Mutual Fund		28,625
	Fidelity Advisor Freedom 2040	Mutual Fund		34,512
	Fidelity Advisor Freedom 2035	Mutual Fund		10,113
	Goldman Sachs Stnrd LargeCap Value Fund	Mutual Fund		1,381
	Goldman Sachs SmallCap Value Fund	Mutual Fund		2,036
*	Nationwide Int'l Growth Fund	Mutual Fund		4,306
*	Nationwide Money Market Fund	Mutual Fund		58,513
	Goldman Sachs LargeCap Value Fund	Mutual Fund		2,522
	Harbor International Fund	Mutual Fund		52,404
	JPM Dynamic Fund	Mutual Fund		3,336
	JPM MidCap Value Fund	Mutual Fund		6,628
	Lazard Emerging Mkts Portfolio	Mutual Fund		1,778
	BlackRock Equity Dividend Fund	Mutual Fund		22,992
	Merrill Lynch Large Cap Value	Mutual Fund		4,543
	MFS Int'l New Discovery Fund	Mutual Fund		10,746
	BlackRock LargeCap Growth Fund	Mutual Fund		5,462
	MFS Value Fund	Mutual Fund		3,743
	Neuberger & Berman Genesis Fund	Mutual Fund		33,383
*	Nationwide S&P 500 Index Fund	Mutual Fund		21,821
*	Nationwide Gov't Bond Fund	Mutual Fund		47,217
	PIMCO Total Return Fund	Mutual Fund		138,781
	Pioneer Emerging Markets Fund	Mutual Fund		2,685
	Principal LargeCap Growth Inst	Mutual Fund		4,872
	Oppenheimer Global Fund	Mutual Fund		30,943
	Oppenheimer Int'l Bond Fund	Mutual Fund		1,457
	Oppenheimer Int'l Growth Fund	Mutual Fund		5,353
	PIMCO Real Return Fund	Mutual Fund		3,044
	PIMCO SmallCap Value Fund	Mutual Fund		4,330
	PIMCO Total Return Fund Inst	Mutual Fund		2,031

Scott Lowery Law Offices, P.C.
Scott Lowery Law Offices, P.C. 401(k) Plan
Plan Number 001
EIN #84-1525127

Line 4I of Schedule H - Schedule of Assets Held for Investment Purposes
Plan Year Ending 12/31/2009
Page 2 of 2

(a)	(b) Identity	(c) Description of Investment	(d) Cost	(e) Current Value
	Principal Hi Yield Inst Fund	Mutual Fund		269
	Turner SmallCap Growth Fund	Mutual Fund		2,423
	Vanguard SmallCap Value Index Fund	Mutual Fund		652
	Wstr Asset Core Bond Fund	Mutual Fund		829
	Wstr Asset Non-US Opportunity Bond Port	Mutual Fund		650
	Ivy High Income Fund	Mutual Fund		43,460
	Wstr Asset Inflation Index Plus Bond Fund	Mutual Fund		2,658
	Wells Fargo Asia Pacific Inv Fund	Mutual Fund		3,557
	Wells Fargo Adv Endeavor Select Fund	Mutual Fund		2,741
				734,804