Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

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:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
LITTLER MENDELSON 401 (K) PLAN AND TRUST

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 02/01/1978

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
LITTLER MENDELSON, P.C.

650 CALIFORNIA STREET, 20TH FLOOR
SAN FRANCISCO, CA 94108-2693

2b Employer Identification Number (EIN)
94-2602731

2c Sponsor's telephone number
415-288-6664

2d Business code (see instructions)
541190

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.	09/29/2010	SUZANNE PEREZ
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
LITTLER MENDELSON, P.C.

650 CALIFORNIA STREET, 20TH FLOOR
SAN FRANCISCO, CA 94108-2693

3b Administrator's EIN
94-2602731

3c Administrator's telephone number
415-288-6664

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**	1952
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**	1465
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	482
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	1947
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	1947
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	1808
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	19
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 2G 2J 2K 3D 2R 2S 2T

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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
LITTLER MENDELSON 401 (K) PLAN AND TRUST

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
LITTLER MENDELSON, P.C.

D Employer Identification Number (EIN)
94-2602731

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

CHARLES SCHWAB & CO. INC. AND AFFIL

94-1737782

(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)

CAPITAL RESEARCH & CONSULTING, LLC

95-4660745

(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?
27 50	NONE	136818	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

STONEFIELD JOSEPHSON, INC.

95-2917021

(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?
26 50	NONE	35190	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

CHARLES SCHWAB & CO., INC.

94-1737782

(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?
33 50 71 72 52 59 62	NONE	19211	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

SCHWAB RETIREMENT PLAN SERVICES INC

34-1479833

(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?
15 50 64	NONE	15825	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

ROSENBLUM-SILVERMAN-SUTTON SF INC.

94-3078542

(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?
26 50	NONE	7787	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

SUMMIT WEALTH MANAGEMENT INC.

59-2421531

(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?
26 50	NONE	7181	Yes [ ] No [X]	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
CHARLES SCHWAB & CO AND AFFILIATES	59	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.	
SEE ATTACHMENT 11-1111111	SEE ATTACHMENT	

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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(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)

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
LITTLER MENDELSON 401 (K) PLAN AND TRUST

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
LITTLER MENDELSON, P.C.

D Employer Identification Number (EIN)
94-2602731

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	2122
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	11401950	13383400
(2) Participant contributions	1b(2)	19084	391434
(3) Other	1b(3)	114690	93113
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	12270906	11987978
(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)	2299650	496736
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	2648188	3557977
(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)	102298967	151302547
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	33734836	40936097

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	164788271	222151404
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	164788271	222151404

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)	13383400	
	(B) Participants	2a(1)(B)	10720064	
	(C) Others (including rollovers)	2a(1)(C)	3043553	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		27147017
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	30421	
	(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)	178662	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		209083
	(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)	2368725	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		2368725
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(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)		26660673
c Other income	2c		8690810
d Total income. Add all **income** amounts in column (b) and enter total	2d		65076308
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	7518557	
(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)		7518557
f Corrective distributions (see instructions)	2f		14849
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	35190	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	138945	
(4) Other	2i(4)	15555	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		189690
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		7723096
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		57353212
l Transfers of assets:			
(1) To this plan	2l(1)		9921
(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) [X] Disclaimer (4) [ ] Adverse

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

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

(1) Name: STONEFIELD JOSEPHSON, INC. (2) EIN: 95-2917021

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

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

Part IV Compliance Questions

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

During the plan year:

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

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.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan
LITTLER MENDELSON 401 (K) PLAN AND TRUST

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
LITTLER MENDELSON, P.C.

D Employer Identification Number (EIN)
94-2602731

Part I Distributions

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

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

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

EIN(s): 42-1558009

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Littler Mendelson 401(k) Plan and Trust

Financial Statements

December 31, 2009 and 2008

Littler Mendelson 401(k) Plan and Trust
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December 31, 2009 and 2008

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STONEFIELD JOSEPHSON, Inc.

Certified Public Accountants
Business Advisors

Independent Accountants' Report

To the Board of Trustees of
Littler Mendelson 401(k) Plan and Trust
San Francisco, California

We were engaged to audit the statements of net assets available for plan benefits and supplemental schedule of Littler Mendelson 401(k) Plan and Trust (the "Plan") as of December 31, 2009 and 2008, and the accompanying statement of changes in net assets available for plan benefits for the year ended December 31, 2009. These financial statements are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information identified in Note 4, which was certified by Charles Schwab Trust Company, the trustee of the Plan (the "Trustee"), 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 all investment transactions. The Plan administrator has obtained a certification from the Trustee as of December 31, 2009 and 2008, and for the year ended December 31, 2009, that the information provided to the Plan administrator by the Trustee 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 Trustee, 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.

Stonefield Josephson, Inc.

CERTIFIED PUBLIC ACCOUNTANTS

San Francisco, California
August 30, 2010

Littler Mendelson 401(k) Plan and Trust
Statements of Net Assets Available for Plan Benefits

	December 31, 2009	December 31, 2008
Assets		
Investments:		
Mutual funds	$ 171,451,381	$ 118,153,591
Preferred stock	1,449,235	1,232,928
Common stock	5,489,916	4,258,613
Limited partnership interests	665,877	2,508,930
U.S. Governmental securities	433,290	347,287
Corporate and municipal bonds	585,389	870,133
Unit investment trusts	3,598,838	3,068,179
Other asset	-	9,966
Participant loans	3,939,977	3,030,187
Money market funds and cash	20,667,432	19,772,733
Total investments	208,281,335	153,252,547
Receivables:		
Employer contribution receivable	13,383,400	11,401,950
Employee contribution receivable	391,434	19,084
Interest and dividends receivable	93,113	114,690
Total receivables	13,867,947	11,535,724
Cash	2,122	-
Net assets available for plan benefits	$ 222,151,404	$ 164,788,271

See accompanying independent accountants' report.
The accompanying notes form an integral part of these financial statements.

Littler Mendelson 401(k) Plan and Trust
Statement of Changes in Net Assets Available for Plan Benefits
Year Ended December 31, 2009

Additions to net assets attributed to:		
Contributions:		
Employer contributions	$	13,383,400
Participants' pre-tax contributions		10,720,064
Participant rollover contributions		3,043,553
Total contributions		27,147,017
Net realized and unrealized gain on investments		26,660,673
Interest and dividend income		2,577,808
Investment income from self-directed brokerage accounts and other income, net		8,690,810
Total additions		65,076,308
Deductions from net assets attributed to:		
Benefits paid to participants		7,518,557
Corrective distributions		14,849
Administrative expense		189,690
Total deductions		7,723,096
Transfers into the plan		9,921
Net increase in net assets available for plan benefits		57,363,133
Net assets available for plan benefits, beginning of year		164,788,271
Net assets available for plan benefits, end of year	$	222,151,404

See accompanying independent accountants' report.
The accompanying notes form an integral part of these financial statements.

(1) Description of Plan:

The following description of the Littler Mendelson 401(k) Plan and Trust (the "Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan sponsored by Littler Mendelson, P.C. (the "Company"). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility and Participation

Salary deferral participation in the Plan is voluntary. All employees, except law clerks, are eligible to participate in the Plan on the first day of the month following the date of hire.

Eligibility to participate in employer contributions requires one year of service and is subject to semi-annual measurement dates. Employer contributions are not available to associates and law clerks.

Effective January 1, 2009, newly eligible participants not otherwise enrolling in the Plan will be automatically enrolled in the Plan with a salary deferral of 3%. At any time, by electing to defer 0%, a participant can choose to not make deferral contributions

Contributions

The Plan includes the following contribution components: option for pre-tax and after-tax (Roth) elective deferrals, employer match of 100% of the first 5% of eligible compensation deferred, employer contribution of 5% of eligible compensation integrated with the social security wage base, and a discretionary profit sharing contribution as determined by the Company's Board of Directors. Participants are allowed to roll over assets from other qualified plans. The Company has met the minimum funding requirements for 2009.

Participant Accounts

The participants of the Plan direct their investments into the investment options offered by the Plan or may self-direct all or part of their account balances into investments that meet the Department of Labor and Internal Revenue Service requirements. In addition, participants may change their investment choices at any time.

(1) Description of Plan (Continued):

Participant Accounts (Continued)

The Trustee considers certain types of investments to be alternative investments, including any nontraded assets such as private common stock, certain limited partnerships and limited liability companies, private warrants, and certain promissory notes. Participant accounts include alternative investments, which had a fair value of $1,314,281 and $1,364,385 at December 31, 2009 and 2008, respectively.

The majority of the assets in the participant accounts, including alternative investments, are held in trust by the Trustee; however, during the conversion from the prior trustee, Charles Schwab Trust Company advised it could not serve as trustee for certain promissory notes but agreed to serve as custodian. The Littler Mendelson Retirement Committee (the "Committee") serves as trustee for these promissory notes, which had a fair value of $382,000 at both December 31, 2009 and 2008, and are included with participant loans.

Vesting

The interest of a participant in his or her salary deferral and rollover account is fully vested at all times. The Company's matching and profit sharing contributions are vested after the completion of three years of service (including with a qualified predecessor employer) in which the participant is credited with at least 1,000 hours of service in each employment year. These accounts are fully vested upon death, disability, or the later of retirement at age 60 or the fifth anniversary year of the participation commencement date.

Participant Loans

Participants may borrow a minimum of $1,000 up to a maximum of $50,000 or 50% of their vested account balances, whichever is less. These notes are secured by the participants' interests in their own accounts. The notes bear a commercially reasonable rate of interest at the commencement of the loan. Interest rates range from 4.25% to 11.00% per annum, and notes are generally due in 5 years or up to 20 years for the purchase of a primary residence. Generally, principal and interest are paid ratably through monthly or bi-weekly payroll deductions; however, loans totaling $382,000 at both December 31, 2009 and 2008, are held in trust by the Committee and have provisions for interest and principal to be paid separately from payroll.

(1) Description of Plan (Continued):

Benefit Payments and Withdrawals

Upon termination, a participant can elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account, defer the lump-sum distribution until his or her normal retirement date, or continue to defer his or her account until he or she attains age 70½. However, if upon termination a participant's vested interest does not exceed $5,000, the account balance will be paid in a lump sum and the participant may elect to roll over the distribution to another individual retirement account (IRA). If the balance is more than $1,000 and no election is selected, the distribution must be rolled over to an IRA in the participant's name.

Forfeitures

Forfeitures of the Company's contributions reduce the Company's contributions for the Plan year. There were $65,054 and $110,007 in forfeitures for 2009 and 2008, respectively.

Plan Termination

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, although it has not expressed any intent to do so. In the event of plan termination, participants will become 100% vested in their accounts. The Company may direct that either (a) benefits be distributed to the participants in any manner permitted by the Plan as soon as practicable or (b) the trust created by the Plan be continued and benefits be distributed to the participants or their beneficiaries as if the Plan had not terminated.

(2) Summary of Significant Accounting Policies:

Basis of Accounting

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

Use of Estimates

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

(2) Summary of Significant Accounting Policies (Continued):

Investment Valuation and Income Recognition

Investments are stated at fair market value as determined by the Plan Trustee or by periodic valuations for the alternative investments. Realized gains and losses on sales of investments, if any, are calculated based on net sales' proceeds and investment costs determined on the specific-identification method. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

The Plan follows the guidance of Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, Fair Value Measurements and Disclosures. This guidance defines fair value, establishes a framework for measuring fair value, and enhances fair value measurement disclosure. Effective December 31, 2009, the Plan adopted an amendment to ASC 820 which (i) allows entities to use the net asset value of certain investments when determining fair value provided certain criteria are met and (ii) further expands disclosure requirements about fair value measurements. The adoption of this amendment did not have a material impact on the Plan's net assets available for plan benefits or changes therein but has expanded the disclosures.

Risks and Uncertainties

The Plan provides for investment in various investment securities that are exposed to various risks, such as interest rate, credit, and overall market volatility risks. Further, due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term such that those changes could materially affect the amounts reported in the statements of net assets available for benefits.

Payments of Benefits

Benefits are recorded when paid.

(3) Fair Value of Investments:

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. Valuation techniques used to measure fair value must maximize the use of observable inputs and minimize the use of unobservable inputs. The standard describes a fair value hierarchy based on three levels of inputs, of which the first two are considered observable and the last unobservable, that may be used to measure fair value which are the following:

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

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

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

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

General Valuation Methodologies

Publicly traded securities: For publicly traded mutual funds and equities the Trustee obtains and reports (i) applicable trade price, offering price, or evaluated price reflected in a trade executed directly by Trustee, (ii) obtained from industry-standard pricing vendors, or (iii) obtained from the issuers themselves.

Other securities: The prices included for other assets, including collective trust funds, participant loans, limited partnerships, and non-publicly traded securities, are reported by the Trustee based on receipt of either (i) net asset values specifically calculated and reported in accordance with GAAP and provided to the Trustee by issuers or their agents, (ii) valuations determined and reported to the Trustee by an independent third-party valuation firm at the direction of a client, or (iii) a direct instruction from a plan fiduciary to use a specific value, including those they may have obtained directly from an independent third-party valuation firm.

(3) Fair Value of Investments (Continued):

Specific Valuation Methodologies

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

Preferred stock: Publicly traded preferred stocks are valued at the closing price reported in the active market in which the individual securities are traded. Other preferred stock is valued in a manner similar to limited partnership interests discussed below.

Common stock: Publicly traded common stocks are valued at the closing price reported in the active market in which the individual securities are traded. Other common stock is valued in a manner similar to limited partnership interests discussed below.

Limited partnership interests: Valued based on the Trustee's receipt of information from independent valuation service providers who use industry-accepted methodologies to determine these values in accordance with GAAP. Industry-accepted methodologies include income approach (discounted cash flow modeling), market approach (comparison to yields currently available for comparable securities of issuers with similar activities and credit ratings), and asset approach (consideration of cost and tangible asset value). Preferred stock and common stock that are not publicly traded, as well as other assets, are valued in this same manner.

U.S. Governmental securities: Valued at the closing price reported in the active market in which the individual securities are traded.

Corporate and municipal bonds: Valued at the closing price reported in the active market in which the individual securities are traded.

Unit investment trusts: Valued by an independent agency, contracted by the Trustee, using an evaluated price model and inputs including benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications.

Other assets: Valued in a manner similar to limited partnership interests discussed above.

Participant loans: Valued at amortized cost, which approximates fair value.

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

(3) Fair Value of Investments (Continued):

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Transfers between reported levels may occur from time to time as qualitative factors of inputs change. Transfers or reclassifications are reported when the circumstances indicating the change are identified.

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

	Fair Value Measurements at Reporting Date Using			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Asset and growth funds	$ 42,788,645	$ –	$ –	$ 42,788,645
Income and return funds	42,104,122	–	–	42,104,122
International funds	22,734,187	–	–	22,734,187
Small and mid-sized capitalized funds	15,929,360	–	–	15,929,360
S&P indexed funds	10,721,017	–	–	10,721,017
Real estate funds	8,172,088	–	–	8,172,088
Balanced funds	3,808,861	–	–	3,808,861
Bond funds	3,729,986	–	–	3,729,986
PCRA (personal choice) funds	21,463,115	–	–	21,463,115
Total mutual funds	171,451,381	–	–	171,451,381
Preferred stock	639,536	–	809,699	1,449,235
Common stock	5,176,511	–	313,405	5,489,916
Limited partnership interests	–	–	665,877	665,877
US Government securities	433,290	–	–	433,290
Corporate and municipal bonds	585,389	–	–	585,389
Unit investment trusts	–	3,598,838	–	3,598,838
Participant loans	–	–	3,939,977	3,939,977
Money market funds and cash	20,667,432	–	–	20,667,432
Total financial assets at fair value	$ 198,953,539	$ 3,598,838	$ 5,728,958	$ 208,281,335

(3) Fair Value of Investments (Continued):

The following table represents the Plan's fair value hierarchy for its financial assets measured at fair value on a recurring basis as of December 31, 2008:

	Fair Value Measurements at Reporting Date Using			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Asset and growth funds	$ 29,790,295	$ –	$ –	$ 29,790,295
Income and return funds	29,859,739	–	–	29,859,739
International funds	13,895,091	–	–	13,895,091
Small and mid-sized capitalized funds	10,482,635	–	–	10,482,635
S&P indexed funds	6,011,137	–	–	6,011,137
Real estate funds	6,400,168	–	–	6,400,168
Balanced funds	3,566,567	–	–	3,566,567
Bond funds	2,293,335	–	–	2,293,335
PCRA (personal choice) funds	15,854,624	–	–	15,854,624
Total mutual funds	118,153,591	–	–	118,153,591
Preferred stock	472,088	–	760,840	1,232,928
Common stock	3,892,957	–	365,656	4,258,613
Limited partnership interests	–	–	2,508,930	2,508,930
US Government securities	347,287	–	–	347,287
Corporate and municipal bonds	870,133	–	–	870,133
Unit investment trusts	–	3,068,179	–	3,068,179
Other asset	–	–	9,966	9,966
Participant loans	–	–	3,030,187	3,030,187
Money market funds and cash	19,772,733	–	–	19,772,733
Total financial assets at fair value	$ 143,508,789	$ 3,068,179	$ 6,675,579	$ 153,252,547

(3) Fair Value of Investments (Continued):

The following table is a summary of changes in fair value of the Plan's Level 3 assets for the year ended December 31, 2009:

	Preferred Stock	Common Stock	Limited Partnerships	Other Asset	Participant Loans	Total
Balance, beginning of year	$ 760,840	$ 365,656	$ 2,508,930	$ 9,966	$ 3,030,187	$ 6,675,579
Purchases and issuances	50,050	85,026	30,617	–	1,831,222	1,996,915
Reclassification to Level 1	–	(45,177)	(10,570)	–	–	(55,747)
Realized gains (losses)	–	(1,679)	–	–	–	(1,679)
Unrealized gains (losses) relating to instruments still held at the reporting date	(1,191)	(88,028)	45,478	–	–	(43,741)
Sales and settlements	–	(2,393)	(1,908,578)	(9,966)	(921,432)	(2,842,369)
Balance, end of year	$ 809,699	$ 313,405	$ 665,877	$ –	$ 3,939,977	$ 5,728,958

The following table is a summary of changes in fair value of the Plan's Level 3 assets for the year ended December 31, 2008:

	Preferred Stock	Common Stock	Limited Partnerships	Other Asset	Participant Loans	Total
Balance, beginning of year	$ 760,840	$ 299,171	$ 2,810,943	$ 75,000	$ 2,364,910	$ 6,310,864
Purchases and issuances	–	194,075	25,178	–	1,508,789	1,728,042
Reclassification	–	–	65,034	(65,034)	–	–
Realized gains (losses)	–	–	–	–	–	–
Unrealized gains (losses) relating to instruments still held at the reporting date	–	(127,590)	(17,754)	–	–	(145,344)
Sales and settlements	–	–	(374,471)	–	(843,512)	(1,217,983)
Balance, end of year	$ 760,840	$ 365,656	$ 2,508,930	$ 9,966	$ 3,030,187	$ 6,675,579

(4) Unaudited Information Certified by the Plan Trustee:

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the following information (except for promissory notes totaling $382,000 at both December 31, 2009 and 2008, respectively, held in trust by the Committee – see Note 1) was certified by Charles Schwab Trust Company as of December 31, 2009 and 2008, and for the year ended December 31, 2009, and was not subjected to any auditing procedures performed by the Plan's independent accountants:

- All amounts included as investments at fair market value in the Statements of Net Assets Available for Plan Benefits as of December 31, 2009 and 2008
- Investment income and net appreciation (depreciation) in fair market value of investment amounts included in the Statement of Changes in Net Assets Available for Plan Benefits for the year ended December 31, 2009
- All amounts included in the Supplemental Schedule of Assets Held for Investment Purposes as of December 31, 2009

The following is the fair market value of individual investments that represents 5% or more of the Plan's net assets at December 31, 2009 and 2008, along with their comparable prior year balance:

	2009	2008
Europacific Growth R4	$ 17,379,221	$ 10,594,181
Growth Fund of America R4	31,919,121	20,898,635
MFS Total Return A	20,786,987	14,950,424
Pimco Total Return Admin Class	20,545,919	14,378,760
Schwab Value Advantage Fund	11,987,978	12,270,906

The following is a breakdown of the investment income and gains and losses by investment type for 2009:

	Mutual Funds	PCRA	Participant Loans	Money Funds	Total
Net realized and unrealized gains	$ 26,660,673	$ -	$ -	$ -	$ 26,660,673
Interest and dividend income	2,368,725	-	178,662	30,421	2,577,808
Investment income from self-directed brokerage accounts and other income, net	680,023	8,010,787	-	-	8,690,810
Total investment income	$ 29,709,421	$ 8,010,787	$ 178,662	$ 30,421	$ 37,929,291

(5) Income Tax Status:

The Plan obtained its latest determination letter in June 2005, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

(6) Plan Expenses:

Certain Plan administrative expenses may be paid by the Company.

(7) Party-In-Interest Transactions:

The Trustee is a party-in-interest according to Section 3(14) of ERISA. The Trustee serves as the Plan fiduciary, investment manager, and custodian. As defined by ERISA, a person or organization that provides these services to the Plan is a related party-in-interest.

(8) Subsequent Event:

The Plan has evaluated all events and transactions that occurred after December 31, 2009, and through August 30, 2010, the date the financial statements and accompanying notes to financial statements were available to be issued. During this period, no events or transactions occurred that would require adjustment of the financial statements or disclosure in the accompanying notes.

Littler Mendelson 401(k) Plan and Trust
Item 4i - Schedule of Assets Held for Investment Purposes
December 31, 2009

	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Fair Market Value	
	Allianz NFJ Small Cap Val Adm	Mutual fund	**	$ 4,510,870	
	American Balanced Fund R4	Mutual fund	**	3,808,861	
	Baron Asset Fund	Mutual fund	**	4,494,191	
	Buffalo Small Cap	Mutual fund	**	7,077,441	
	Europacific Growth R4	Mutual fund	**	17,379,221	(A)
	Growth Fund of America R4	Mutual fund	**	31,919,121	(A)
	Income Fund of America R4	Mutual fund	**	771,216	
	JP Morgan Mid Cap Val Select	Mutual fund	**	4,341,049	
	Loomis Sayles Bond Fund	Mutual fund	**	3,729,986	
	MFS Total Return A	Mutual fund	**	20,786,987	(A)
	Oppenheimer Global Fund Cl Y	Mutual fund	**	5,354,966	
	Pimco Mortgage Backed Sec Adm	Mutual fund	**	8,172,088	
	Pimco Total Return Admin Class	Mutual fund	**	20,545,919	(A)
*	Schwab S&P 500 Select	Mutual fund	**	10,721,017	
	Van Kampen Comstock Cl I	Mutual fund	**	6,375,333	
	Bella Vista Cap	Preferred stock	**	760,840	
	San Mateo Financial Corp	Common stock	**	2,300	
	Algodon Global Prop., LLC	Limited partnership interest	**	27,700	
	Aurora Offshore II A 0407	Limited partnership interest	**	359,102	
	Central Self Storage Investors II	Limited partnership interest	**	23,843	
	Central Self Storage Investors V	Limited partnership interest	**	12,598	
	Central Self Storage Investors VI	Limited partnership interest	**	9,500	
	Fairwood Center	Limited partnership interest	**	10,000	
	Reality Financial LTD	Limited partnership interest	**	20,000	
	Rocklin Partners, LLC	Limited partnership interest	**	75,000	
	Rubicon Mortgage Fund LLC	Limited partnership interest	**	28,134	
	Security Pub Storage Sacto IV	Limited partnership interest	**	100,000	
*	Participant loans	Maturing from January 2010 to November 2029, interest rate from 4.25% to 11.00%	**	3,939,977	
	Personal Choice Retirement Account	Self-directed brokerage accounts	**	40,936,097	(B)
*	Schwab Value Advantage Fund	Money market fund	**	11,987,978	(A)
				$ 208,281,335	

(Continued)

* A party-in-interest for which a statutory exemption exists.

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

(A) Investment balance exceeds 5% of fair value of net assets available for benefits, as defined, at December 31, 2009.

(B) Self-directed brokerage accounts are comprised of limited partnership interests totaling $496,736 that have been listed separately in the above schedule, as well as the following types of assets:

Mutual funds	$ 21,463,115
Preferred stock	688,395
Common stock	5,487,616
U.S. Governmental securities	433,290
Corporate and municipal bonds	585,389
Unit investment trusts	3,598,838
Interest bearing cash	8,434,846
Noninterest bearing cash	244,608
	$ 40,936,097

EIN: 94-2602731
PLAN NUMBER: 003

LITTLER MENDELSON 401(K) PLAN AND TRUST
Schedule C, Part 1, Line 3 - Service Provider Indirect Compensation Information
For January 1, 2009 - December 31, 2009

EIN: 94-2602731
PLAN NUMBER: 003

Received by Charles Schwab & Co., Inc. (EIN#94-1737782)

Fund Family/Provider	EIN	Formula
Allianz Funds	33-0457728	Range of 0.15 - 0.20% of average daily balance of assets
American Funds	95-1411037	Rate of 0.20% of average daily balance of asset(s)
Baron Capital Group	13-3122938	Rate of 0.23% of average daily balance of asset(s)
Buffalo	48-1069845	Rate of 0.23% of average daily balance of asset(s)
JPMorgan	13-2624428	Rate of 0.23% of average daily balance of asset(s)
MFS	04-2747644	Rate of 0.26% of average daily balance of asset(s)
Natixis Funds	04-3200027	Rate of 0.12% of average daily balance of asset(s)
OppenheimerFunds	13-2527171	Rate of 0.15% of average daily balance of asset(s)
Schwab Funds	94-3106735	Range of 0.01 - 0.15% of average daily balance of assets
Van Kampen	36-2811402	Rate of 0.12% of average daily balance of asset(s)

Received by Charles Schwab & Co., Inc. (EIN#94-1737782)

Fund Family/Provider	EIN	Formula
Aberdeen Funds	51-0368279	Rate of 0.40% of average daily balance of asset(s)
Alger	13-2665689	Rate of 0.40% of average daily balance of asset(s)
AllianceBernstein	13-3191825	Rate of 0.40% of average daily balance of asset(s)
Allianz Funds	33-0457728	Range of 0.25 - 0.40% of average daily balance of assets
Amana	35-6447892	Rate of 0.40% of average daily balance of asset(s)
American Century Investments	44-6006315	Range of 0.30 - 0.50% of average daily balance of assets
American Funds	95-1411037	Range of 0.10 - 0.35% of average daily balance of assets
Artio Global	13-5174048	Rate of 0.40% of average daily balance of asset(s)
Artisan	39-1811840	Rate of 0.40% of average daily balance of asset(s)
Baron Capital Group	13-3122938	Rate of 0.40% of average daily balance of asset(s)
Buffalo	48-1069845	Rate of 0.40% of average daily balance of asset(s)
Calamos	36-3316238	Rate of 0.40% of average daily balance of asset(s)
Causeway	95-4861680	Rate of 0.40% of average daily balance of asset(s)
Chase	54-0742944	Rate of 0.40% of average daily balance of asset(s)
Chesapeake	56-6421705	Rate of 0.40% of average daily balance of asset(s)
Columbia	93-0577450	Range of 0.40 - 0.50% of average daily balance of assets
Davis Funds	52-1346931	Rate of 0.40% of average daily balance of asset(s)
Diamond Hill Funds	31-6547095	Rate of 0.40% of average daily balance of asset(s)
Dreman	22-3499132	Rate of 0.40% of average daily balance of asset(s)
Dreyfus	13-5673135	Rate of 0.06% of average daily balance of asset(s)
DWS Investments	13-3241232	Rate of 0.40% of average daily balance of asset(s)
Eagle Funds	59-2385219	Rate of 0.50% of average daily balance of asset(s)
Eaton Vance	04-2718215	Range of 0.25 - 0.40% of average daily balance of assets
Evergreen	04-6599663	Rate of 0.40% of average daily balance of asset(s)
Federated	25-1111467	Range of 0.35 - 0.75% of average daily balance of assets
Fidelity Investments	06-1194217	Rate of 0.50% of average daily balance of asset(s)
First Eagle	13-3392291	Rate of 0.40% of average daily balance of asset(s)
FMI Funds	39-1861095	Rate of 0.45% of average daily balance of asset(s)
Gabelli	13-3340139	Rate of 0.35% of average daily balance of asset(s)
Glenmede	Not Available	Rate of 0.40% of average daily balance of asset(s)
Harbor	04-2679462	Rate of 0.43% of average daily balance of asset(s)
Heartland	39-1572323	Rate of 0.50% of average daily balance of asset(s)
ING Funds	95-4516049	Rate of 0.25% of average daily balance of asset(s)
Intrepid Funds	59-3274026	Rate of 0.40% of average daily balance of asset(s)
Invesco Aim	76-0526004	Rate of 0.40% of average daily balance of asset(s)
Ivy Funds	04-6006759	Rate of 0.40% of average daily balance of asset(s)
Janus	43-1804048	Range of 0.08 - 0.33% of average daily balance of assets
John Hancock	04-3483032	Rate of 0.40% of average daily balance of asset(s)
JPMorgan	13-2624428	Rate of 0.40% of average daily balance of asset(s)
Laudus Funds	94-3106735	Range of 0.20 - 0.40% of average daily balance of assets
Lazard	20-4571006	Rate of 0.40% of average daily balance of asset(s)
Legg Mason/Western	52-1200960	Rate of 0.40% of average daily balance of asset(s)
MainStay	52-2206685	Rate of 0.40% of average daily balance of asset(s)
Manning & Napier	16-0995736	Rate of 0.40% of average daily balance of asset(s)
Matthews Asia Funds	94-3250972	Rate of 0.40% of average daily balance of asset(s)
MFS	04-2747644	Rate of 0.40% of average daily balance of asset(s)
Morgan Stanley	36-3145972	Rate of 0.08% of average daily balance of asset(s)
Natixis Funds	04-3200027	Range of 0.35 - 0.40% of average daily balance of assets
Neuberger Berman	13-5521910	Range of 0.29 - 0.50% of average daily balance of assets
Oakmark	04-3276558	Rate of 0.35% of average daily balance of asset(s)
Oberweis	36-4106772	Rate of 0.40% of average daily balance of asset(s)
OppenheimerFunds	13-2527171	Rate of 0.50% of average daily balance of asset(s)
Parnassus	94-6579180	Rate of 0.40% of average daily balance of asset(s)
Principal Funds	42-1520346	Rate of 0.40% of average daily balance of asset(s)
Putnam	36-4488942	Rate of 0.25% of average daily balance of asset(s)
RiverSource	13-3180631	Rate of 0.40% of average daily balance of asset(s)
Royce	52-2343049	Rate of 0.40% of average daily balance of asset(s)
RS Funds	94-3321067	Rate of 0.40% of average daily balance of asset(s)
Schwab Funds	94-3106735	Range of 0.02 - 0.25% of average daily balance of assets
Selected Funds	85-0360310	Rate of 0.40% of average daily balance of asset(s)
Sentinel Funds	03-0221140	Rate of 0.40% of average daily balance of asset(s)
Sit	41-1404829	Rate of 0.40% of average daily balance of asset(s)
Sound Shore	06-1332926	Rate of 0.40% of average daily balance of asset(s)
State Street Global Advisors.	42-1704580	Rate of 0.40% of average daily balance of asset(s)
T. Rowe Price	52-2264646	Rate of 0.01% of average daily balance of asset(s)
Third Avenue	01-0690900	Rate of 0.40% of average daily balance of asset(s)

Thornburg	85-0301299	Rate of 0.60% of average daily balance of asset(s)
Tocqueville	13-3549887	Rate of 0.40% of average daily balance of asset(s)
Transamerica	94-0932740	Rate of 0.40% of average daily balance of asset(s)
Turner Investment Partners Inc	23-2587824	Rate of 0.40% of average daily balance of asset(s)
Value Line	13-3139843	Rate of 0.40% of average daily balance of asset(s)
Van Kampen	36-2611402	Range of 0.40 - 0.50% of average daily balance of assets
Wells Fargo Advantage	41-0449260	Rate of 0.40% of average daily balance of asset(s)
Westcore	84-1284659	Rate of 0.40% of average daily balance of asset(s)
William Blair	36-2214610	Rate of 0.40% of average daily balance of asset(s)
Winslow Green Funds	03-0288900	Rate of 0.40% of average daily balance of asset(s)
Yacktman	36-3831621	Rate of 0.40% of average daily balance of asset(s)

Schedule H, line 4i - Schedule of Assets (Held at End of Year)

NAME OF PLAN SPONSOR: **LITTLER MENDELSON, P.C.**
NAME OF PLAN: **LITTLER MENDELSON 401(K) PLAN AND TRUST**
EIN: **94-2602731**
PLAN NUMBER: **003**

(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
*	PARTICIPANT LOANS	Loans (4.25%-11.00%)		3,557,977
*	SCHWAB VALUE ADVANTAGE FUND	Money Market		11,987,978
	PCRA	Self-Directed Brokerage Account		40,936,097
	ALLIANZ NFJ SMALL CAP VAL ADM	Registered Investment Company		4,510,870
	AMERICAN FUNDS BALANCED R4	Registered Investment Company		3,808,861
	BARON ASSET FUND	Registered Investment Company		4,494,191
	ASSET LTK MF 05	Registered Investment Company		1,314,281
	BUFFALO SMALL CAP	Registered Investment Company		7,077,441
	EUROPACIFIC GROWTH R4	Registered Investment Company		17,379,221
	GROWTH FUND OF AMERICA R4	Registered Investment Company		31,919,121
	INCOME FUND OF AMERICA R4	Registered Investment Company		771,216
	JP MORGAN MID CAP VAL SELECT	Registered Investment Company		4,341,049
	LOOMIS SAYLES BOND FUND	Registered Investment Company		3,729,986
	MFS TOTAL RETURN A	Registered Investment Company		20,786,987
	OPPENHEIMER GLOBAL FD CLASS Y	Registered Investment Company		5,354,966
	PIMCO MORTGAGE BACKED SEC ADM	Registered Investment Company		8,172,088
	PIMCO TOTAL RETURN-ADMIN CLASS	Registered Investment Company		20,545,919
*	SCHWAB S&P 500 INDEX FUND	Registered Investment Company		10,721,017
	VAN KAMPEN COMSTOCK CL I	Registered Investment Company		6,375,333
	LIMITED PARTNERSHIP	Limited Partnership		496,736