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
BDO SEIDMAN, LLP RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 09/01/1984

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

770 KENMOOR SE, SUITE 300
GRAND RAPIDS, MI 49546

2b Employer Identification Number (EIN)
13-5381590

2c Sponsor's telephone number
616-575-8723

2d Business code (see instructions)
541211

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.	10/06/2010	NANCY J. BERGER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/06/2010	HOWARD B. ALLENBERG
	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")

BDO SEIDMAN, LLP

770 KENMOOR SE, SUITE 300
GRAND RAPIDS, MI 49546

3b Administrator's EIN: 13-5381590

3c Administrator's telephone number: 616-575-8723

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**	3789
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**	2806
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	1362
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	4168
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	8
f	Total. Add lines **6d** and **6e**	**6f**	4176
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	3761
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	231
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:

2A 2E 2F 2G 2J 2K 3H 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
BDO SEIDMAN, LLP RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BDO SEIDMAN, LLP

D Employer Identification Number (EIN)
13-5381590

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.

94-1733782

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

CHARLES SCHWAB TRUST COMPANY

42-1588009

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

CHARLES SCHWAB INVESTMENT MGMT INC.

94-3106735

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

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

MILLIMAN, INC.

91-0675641

(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 17 27 36 37 38 50 57 64 70	NONE	66969	Yes [X] No [ ]	Yes [ ] No [X]	307462	Yes [ ] No [X]

(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?
19 59	NONE	0	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [X] No [ ]

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

CHARLES SCHWAB TRUST COMPANY

42-1558009

(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?
19 25 59 62	NONE	0	Yes [X] No [ ]	Yes [X] No [ ]	65065	Yes [ ] No [X]

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

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

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

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

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

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

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CHARLES SCHWAB TRUST COMPANY	19 25 59 62	2435

(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.
DODGE & COX 94-1441976	SAME

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CHARLES SCHWAB TRUST COMPANY	19 25 59 62	483

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
HARBOR 04-2679462	SAME

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CHARLES SCHWAB TRUST COMPANY	19 25 59 62	4515

(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.
RS FUNDS 94-3321067	SAME

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., INC.	19 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.
DODGE & COX 94-1441976	RANGE OF 0.00-0.02% IF AVERAGE DAUKT BALANCE OF ASSETS

(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., INC.	19 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.
HARBOR 04-2679462	RANGE OF 0.00-0.02% IF AVERAGE DAUKT BALANCE OF ASSETS

(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., INC.	19 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.
MORGAN STANLEY 36-3145972	RANGE OF 0.00-0.02% IF AVERAGE DAUKT BALANCE OF ASSETS

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 TRUST COMPANY	19 25 59 62	9354

(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.
AMERICAN CENTURY INVESTMENTS 44-6006315	SAME

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CHARLES SCHWAB TRUST COMPANY	19 25 59 62	12

(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.
BLACKROCK 51-0318674	SAME

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CHARLES SCHWAB TRUST COMPANY	19 25 59 62	10244

(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.
CALAMOS 36-3316238	SAME

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 TRUST COMPANY	19 25 59 62	2435

(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.
DODGE & COX 94-1441976	SAME

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CHARLES SCHWAB TRUST COMPANY	19 25 59 62	483

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
HARBOR 04-2679462	SAME

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CHARLES SCHWAB TRUST COMPANY	19 25 59 62	4515

(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.
RS FUNDS 94-3321067	SAME

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 TRUST COMPANY	19 25 59 62	1436

(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.
RYDEX/SGI 48-0409770	SAME

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CHARLES SCHWAB TRUST COMPANY	19 25 59 62	20566

(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.
SCHWAB FUNDS 94-3106735	SAME

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CHARLES SCHWAB TRUST COMPANY	19 25 59 62	13393

(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.
SELECTED FUNDS 85-0360310	SAME

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 TRUST COMPANY	19 25 59 62	320

(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.
ARIEL 31-0721681	SAME

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CHARLES SCHWAB TRUST COMPANY	19 25 59 62	1754

(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.
INVESCO 76-0528004	SAME

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CHARLES SCHWAB TRUST COMPANY	19 25 59 62	554

(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.
FRANKLIN TEMPLETON 94-3167260	SAME

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
MILLIMAN, INC.	15 17 27 36 37 38 57 64 70	44203
(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.	
AMERICAN CENTURY INVESTMENTS 44-6006315	SAME	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MILLIMAN, INC.	15 17 27 36 37 38 57 64 70	56
(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.	
BLACKROCK 51-0318674	SAME	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MILLIMAN, INC.	15 17 27 36 37 38 57 64 70	48405
(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.	
CALAMOS 36-3316238	SAME	

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
MILLIMAN, INC.	15 17 27 36 37 38 57 64 70	11505
(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.	
DODGE & COX 94-1441976	SAME	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MILLIMAN, INC.	15 17 27 36 37 38 57 64 70	2284
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
HARBOR 04-2679462	SAME	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MILLIMAN, INC.	15 17 27 36 37 38 57 64 70	21337
(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.	
RS FUNDS 94-3321067	SAME	

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
MILLIMAN, INC.	15 17 27 36 37 38 57 64 70	6784
(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.	
RYDEX/SGI 48-0409770	SAME	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MILLIMAN, INC.	15 17 27 36 37 38 57 64 70	97182
(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.	
SCHWAB FUNDS 94-3106735	SAME	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MILLIMAN, INC.	15 17 27 36 37 38 57 64 70	63290
(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.	
SELECTED FUNDS 85-0360310	SAME	

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
MILLIMAN, INC.	15 17 27 36 37 38 57 64 70	1512
(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.	
ARIEL 31-0721681	SAME	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MILLIMAN, INC.	15 17 27 36 37 38 57 64 70	8288
(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.	
INVESCO AIM 76-0528004	SAME	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MILLIMAN, INC.	15 17 27 36 37 38 57 64 70	2617
(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.	
FRANKLIN TEMPLETON 94-3167260	SAME	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN;
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN;
c Position:	
d Address:	**e** Telephone:

Explanation:

SCHEDULE H (Form 5500)

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
BDO SEIDMAN, LLP RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BDO SEIDMAN, LLP

D Employer Identification Number (EIN)
13-5381590

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	108678	13976
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	6806004	6960021
(2) Participant contributions	1b(2)	462117	476073
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	20654467	18909992
(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)	2614582	3497371
(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)	141262824	204800647
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	171908672	234658080
	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	171908672	234658080

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)	10760067	
	(B) Participants	2a(1)(B)	17659853	
	(C) Others (including rollovers)	2a(1)(C)	915051	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		29334971
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	33518	
	(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)	193064	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		226582
	(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)		
	(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)		48083976
c Other income	2c		66592
d Total income. Add all **income** amounts in column (b) and enter total	2d		77712121
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	14870929	
(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)		14870929
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	66969	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	24815	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		91784
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		14962713
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		62749408
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) [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: MANN WEITZ & ASSOC LLC (2) EIN: 39-3963131

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		10000000
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			
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If yes, enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

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
BDO SEIDMAN, LLP RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BDO SEIDMAN, LLP

D Employer Identification Number (EIN)
13-5381590

Part I Distributions

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

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

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

EIN(s): 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):

BDO Seidman, LLP Retirement Plan

Financial Statements

Years Ended December 31, 2009 and 2008
with Report of Independent Auditors

MANN . WEITZ & ASSOCIATES L.L.C.
Certified Public Accountants & Consultants

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MANN . WEITZ & ASSOCIATES L.L.C.

Certified Public Accountants & Consultants
111 Deer Lake Road, Suite 125 Deerfield, IL 60015-9578
PHONE 847.267.3400 FAX 847.267.3401
Email: info@mannweitz.com

INDEPENDENT AUDITORS' REPORT

The Trustees
BDO Seidman, LLP Retirement Plan

We were engaged to audit the accompanying statements of net assets available for benefits for the BDO Seidman, LLP Retirement Plan as of December 31, 2009 and 2008, and the related statement of changes in net assets available for benefits for the year ended December 31, 2009 and supplemental Schedule H, line 4i-Schedule of Assets (Held At End of Year), December 31, 2009. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by the Charles Schwab Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and the supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee 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 in the Plan's financial statements 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.

Mann. Weitz & Associates L.L.C.

September 20, 2010
Deerfield, Illinois

BDO SEIDMAN, LLP RETIREMENT PLAN

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

	2009	2008
INVESTMENTS		
Plan interest in registered investment companies - Note 3	$ 223,724,615	$ 162,025,969
Participant loans	3,497,371	2,614,582
Total Investments	227,221,986	164,640,551
RECEIVABLES		
Employer contributions	6,960,021	6,806,004
Participant contributions	476,073	462,117
Total Receivables	7,436,094	7,268,121
Total Assets	$ 234,658,080	$ 171,908,672
NET ASSETS AVAILABLE FOR BENEFITS	$ 234,658,080	$ 171,908,672

The accompanying independent auditors' report and notes are an integral part of this statement.

BDO SEIDMAN, LLP RETIREMENT PLAN

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

ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Contributions	
Employer	$ 10,760,067
Participants	18,574,904
Investment income	
Investment interest and dividends	3,937,882
Participant loan interest	193,064
Net appreciation in fair value of investments	44,246,204
Total Additions	77,712,121
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Administrative expenses	91,784
Benefits paid to participants	14,870,929
Total Deductions	14,962,713
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	62,749,408
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	171,908,672
End of year	$ 234,658,080

The accompanying independent auditors' report and notes are an integral part of this statement.

BDO SEIDMAN, LLP RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

1. PLAN DESCRIPTION

The following description of the BDO Seidman, LLP Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan documents for a more complete description of the Plan's provisions.

GENERAL

The Plan is a defined contribution plan (401(k) profit sharing) covering all eligible partners, client service and administrative employees of BDO Seidman, LLP and certain affiliates (the Firm). Partners and employees are eligible to participate upon initial employment. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

CONTRIBUTIONS

A participant's elective deferrals to the Plan may not exceed 75% of compensation or the limitations provided in the Internal Revenue Service regulations. Partner contributions are determined as a percentage of their individual earnings and are limited to 75% of compensation. The Plan has an automatic or passive enrollment feature with a 3% 401(k) pre-tax deferral for all eligible new hired and rehired employees excluding partners. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions.

Upon enrollment in the Plan, a participant may direct employer and employee contributions in any of various mutual fund investment options. Participants may change their investment options daily.

The Firm matches 50% of each participant's elective deferrals up to 4% of compensation for those with three years of employment and 25% of each participant's elective deferrals up to 2% of compensation for those with less than three years after eligibility is reached. Any rollovers from other qualified plans are held in a participant's rollover account.

Certain administrative employees are allocated a profit sharing contribution based upon 4% of the participant's compensation.

PARTICIPANT ACCOUNTS

Each participant's account is credited with the participant's contribution and allocations of (a) the Firm's contribution and, (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings, deferrals or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

VESTING

A participant's interest in his/her elective deferrals, Firm matching contributions, and rollovers are fully vested at all times and not subject to forfeiture for any reason. A participant's interest in his/her profit sharing contribution is vested after five years of employment for contributions made for plan years prior to 2007 and three years for subsequent plan years.

1. PLAN DESCRIPTION - Continued

PARTICIPANT LOANS

Participant loans are limited to the lesser of $50,000 or 50% of a participant's vested account balance. Loan terms may not exceed five years, unless the loan is used to acquire a participant's principal residence in which case the loan may not exceed ten years. The loans are secured by the vested balance in the participant's account and bear interest equal to the prime rate plus 1%. Principal and interest is paid in equal installments through payroll deductions.

PAYMENT OF BENEFITS

A participant receives benefits upon retirement, termination, disability or death. Hardship distributions are permitted under certain conditions.

FORFEITED ACCOUNTS

Forfeitures are not allocated to any participant's investment account, but are applied to reduce the Firm's next succeeding contribution on behalf of the participants. The forfeiture account was reduced to $0 in both 2009 and 2008. In 2009, the Firm's profit sharing contributions were reduced by approximately $65,000 from forfeited accounts.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The accompanying financial statements have been prepared using the accrual basis of accounting.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts in the financial statements and accompanying notes. Actual results could differ from those estimates.

INVESTMENT VALUATION AND INCOME RECOGNITION

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

2. SIGNIFICANT ACCOUNTING POLICIES - Continued

PAYMENT OF BENEFITS

Benefits are recorded when paid.

PLAN EXPENSES

The costs of the administration of the Plan such as recordkeeping fees and broker fees are absorbed by the Plan. The Firm pays all other administrative fees.

SUBSEQUENT EVENTS

The Plan has evaluated subsequent events for potential recognition and/or disclosures through September 20, 2010, the date the financial statements were issued.

3. INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE

The Trustee, Charles Schwab Trust Company, has provided certification that the following information for the Plan's interest in registered investment companies is complete and accurate:

	2009	2008
Investments, at fair value		
Money market funds and cash	$ 18,923,968	$ 20,763,145
Mutual funds	204,800,647	141,262,824
	$ 223,724,615	$ 162,025,969

Net appreciation in fair value of mutual funds	$ 44,246,204
Investment interest and dividends	3,937,882
Total Net Investment Income	$ 48,184,086

This information was not subjected to standard auditing procedures by the independent public accountants.

4. INVESTMENTS

The fair value of individual investments that represent 5% or more of net assets at December 31, 2009 and 2008 is as follows.

	2009	2008
Schwab Retirement Money Market Fund	$ 18,909,992	$ 20,654,467
PIMCO Total Return Fund - Institutional Class	35,694,939	27,874,547
Dodge & Cox Balanced Fund	16,692,717	14,011,653
Schwab S&P 500 Fund	19,054,326	14,886,273
Fidelity Equity-Income Fund	16,824,504	13,181,170
Selected American Shares Fund	25,507,841	19,009,719
Calamos Growth A Fund	20,624,722	13,527,257
American Century International Discovery Fund	21,614,858	15,067,007
Harbor Capital Appreciation	14,518,468	
RS Emerging Markets A	12,954,750	

5. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures,* provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 - Unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access

Level 2 - Quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - Unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2009 and 2008.

5. FAIR VALUE MEASUREMENTS - Continued

Investment in Registered Investment Companies: Shares of mutual funds are valued at quoted market prices.

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

The following tables set forth by level, within the fair value hierarchy, the Plan investment assets and investment liabilities at fair value, as of December 31, 2009 and 2008.

	Investment Assets at Fair Value as of December 31, 2009			
	Level 1	Level 2	Level 3	Total
Money Market funds and cash	$ 18,923,968	$ -	$ -	$ 18,923,968
Mutual funds	204,800,647			204,800,647
Participant loans			3,497,371	3,497,371
Total Investments at Fair Value	$ 223,724,615	$ -	$ 3,497,371	$ 227,221,986

	Investment Assets at Fair Value as of December 31, 2008			
	Level 1	Level 2	Level 3	Total
Money Market funds and cash	$ 20,763,145	$ -	$ -	$ 20,763,145
Mutual funds	141,262,824			141,262,824
Participant loans			2,614,582	2,614,582
Total Investments at Fair Value	$ 162,025,969	$ -	$ 2,614,582	$ 164,640,551

Level 3 Activity

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the years ended December 31, 2009 and 2008.

	Level 3 Assets Year Ended	
	December 31, 2009	December 31, 2008
	Participants Loans	
Balance, beginning of year	$ 2,614,582	$ 1,835,862
New loans and repayments	882,789	778,720
Balance, end of year	$ 3,497,371	$ 2,614,582

6. RELATED PARTY TRANSACTIONS

Certain investments are managed by the Trustee. Therefore, the Plan's investments in these funds qualify as party-in-interest transactions under ERISA. Personnel and facilities of the Firm have been used to perform administrative functions for the Plan at no charge to the Plan. Participant loans also qualify as party-in-interest transactions.

7. PLAN AMENDMENTS AND TERMINATION

The Firm may, at its discretion, amend or discontinue the Plan. In the event of complete termination of the Plan, each participant will become fully vested in their accounts.

8. TAX STATUS

The IRS has determined and informed the Firm by a letter dated February 18, 2004, that the Plan and related Trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. Although the Plan has been amended since the date of the letter, the Plan Administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

9. RISKS AND UNCERTAINTIES

The Plan provides for various investment options in any combination of funds offered by the Plan. These funds are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investments and the level of uncertainty related to changes in the values of investments, 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 statements of net assets available for benefits.

SUPPLEMENTAL SCHEDULE

BDO SEIDMAN, LLP RETIREMENT PLAN
EIN 13-5381590
PLAN NUMBER 001

SCHEDULE H, PART IV, Line #4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2009

(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
	MUTUAL FUNDS			
	Cash		**	$ 13,976
*	Schwab Retirement Money Market Fund	18,909,992 shares	**	18,909,992
	Vanguard Protected Securities Fund	84,112 shares	**	1,055,611
	Vanguard Short-Term Fund	786,070 shares	**	8,324,483
	PIMCO Total Return Fund - Institutional Class	3,305,087 shares	**	35,694,939
	Dodge & Cox Balanced Fund	260,701 shares	**	16,692,717
*	Schwab S&P 500 Fund	1,098,865 shares	**	19,054,326
	Fidelity Equity-Income Fund	429,854 shares	**	16,824,504
	Selected American Shares Fund	684,223 shares	**	25,507,841
	Harbor Capital Appreciation Fund	440,354 shares	**	14,518,468
	Calamos Growth A Fund	463,894 shares	**	20,624,722
	American Century International Discovery Fund	2,431,368 shares	**	21,614,858
	Rydex OTC Investment Fund	228,001 shares	**	2,783,892
	RS Emerging Markets A	560,327 shares	**	12,954,750
	Blackrock Natural Resources Trust A	22,399 shares	**	1,211,782
	Morgan Stanley Inst. US Small Cap Value	385,702 shares	**	7,937,754
	Total Registered Investments at Fair Value		**	223,724,615
	PARTICIPANT LOANS			
*	Loans to participants, interest rates 4.25% to 9.5%, Due January, 2010 to December, 2019		-	3,497,371
	TOTAL INVESTMENTS			$ 227,221,986

* Represents a party-in-interest.
** The cost of participant-directed investments is not required to be disclosed.

BDO Seidman, LLP Retirement Plan

Financial Statements

Years Ended December 31, 2009 and 2008
with Report of Independent Auditors

MANN . WEITZ & ASSOCIATES L.L.C.
Certified Public Accountants & Consultants

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MANN . WEITZ & ASSOCIATES L.L.C.

Certified Public Accountants & Consultants
111 Deer Lake Road, Suite 125 Deerfield, IL 60015-9578
PHONE 847.267.3400 FAX 847.267.3401
Email: info@mannweitz.com

INDEPENDENT AUDITORS' REPORT

The Trustees
BDO Seidman, LLP Retirement Plan

We were engaged to audit the accompanying statements of net assets available for benefits for the BDO Seidman, LLP Retirement Plan as of December 31, 2009 and 2008, and the related statement of changes in net assets available for benefits for the year ended December 31, 2009 and supplemental Schedule H, line 4i-Schedule of Assets (Held At End of Year), December 31, 2009. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by the Charles Schwab Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and the supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee 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 in the Plan's financial statements 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.

Mann. Weitz & Associates L.L.C.

September 20, 2010
Deerfield, Illinois

BDO SEIDMAN, LLP RETIREMENT PLAN

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

	2009	2008
INVESTMENTS		
Plan interest in registered investment companies - Note 3	$ 223,724,615	$ 162,025,969
Participant loans	3,497,371	2,614,582
Total Investments	227,221,986	164,640,551
RECEIVABLES		
Employer contributions	6,960,021	6,806,004
Participant contributions	476,073	462,117
Total Receivables	7,436,094	7,268,121
Total Assets	$ 234,658,080	$ 171,908,672
NET ASSETS AVAILABLE FOR BENEFITS	$ 234,658,080	$ 171,908,672

The accompanying independent auditors' report and notes are an integral part of this statement.

BDO SEIDMAN, LLP RETIREMENT PLAN

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

ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Contributions	
Employer	$ 10,760,067
Participants	18,574,904
Investment income	
Investment interest and dividends	3,937,882
Participant loan interest	193,064
Net appreciation in fair value of investments	44,246,204
Total Additions	77,712,121
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Administrative expenses	91,784
Benefits paid to participants	14,870,929
Total Deductions	14,962,713
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	62,749,408
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	171,908,672
End of year	$ 234,658,080

The accompanying independent auditors' report and notes are an integral part of this statement.

BDO SEIDMAN, LLP RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

1. PLAN DESCRIPTION

The following description of the BDO Seidman, LLP Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan documents for a more complete description of the Plan's provisions.

GENERAL

The Plan is a defined contribution plan (401(k) profit sharing) covering all eligible partners, client service and administrative employees of BDO Seidman, LLP and certain affiliates (the Firm). Partners and employees are eligible to participate upon initial employment. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

CONTRIBUTIONS

A participant's elective deferrals to the Plan may not exceed 75% of compensation or the limitations provided in the Internal Revenue Service regulations. Partner contributions are determined as a percentage of their individual earnings and are limited to 75% of compensation. The Plan has an automatic or passive enrollment feature with a 3% 401(k) pre-tax deferral for all eligible new hired and rehired employees excluding partners. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions.

Upon enrollment in the Plan, a participant may direct employer and employee contributions in any of various mutual fund investment options. Participants may change their investment options daily.

The Firm matches 50% of each participant's elective deferrals up to 4% of compensation for those with three years of employment and 25% of each participant's elective deferrals up to 2% of compensation for those with less than three years after eligibility is reached. Any rollovers from other qualified plans are held in a participant's rollover account.

Certain administrative employees are allocated a profit sharing contribution based upon 4% of the participant's compensation.

PARTICIPANT ACCOUNTS

Each participant's account is credited with the participant's contribution and allocations of (a) the Firm's contribution and, (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings, deferrals or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

VESTING

A participant's interest in his/her elective deferrals, Firm matching contributions, and rollovers are fully vested at all times and not subject to forfeiture for any reason. A participant's interest in his/her profit sharing contribution is vested after five years of employment for contributions made for plan years prior to 2007 and three years for subsequent plan years.

1. PLAN DESCRIPTION - Continued

PARTICIPANT LOANS

Participant loans are limited to the lesser of $50,000 or 50% of a participant's vested account balance. Loan terms may not exceed five years, unless the loan is used to acquire a participant's principal residence in which case the loan may not exceed ten years. The loans are secured by the vested balance in the participant's account and bear interest equal to the prime rate plus 1%. Principal and interest is paid in equal installments through payroll deductions.

PAYMENT OF BENEFITS

A participant receives benefits upon retirement, termination, disability or death. Hardship distributions are permitted under certain conditions.

FORFEITED ACCOUNTS

Forfeitures are not allocated to any participant's investment account, but are applied to reduce the Firm's next succeeding contribution on behalf of the participants. The forfeiture account was reduced to $0 in both 2009 and 2008. In 2009, the Firm's profit sharing contributions were reduced by approximately $65,000 from forfeited accounts.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The accompanying financial statements have been prepared using the accrual basis of accounting.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts in the financial statements and accompanying notes. Actual results could differ from those estimates.

INVESTMENT VALUATION AND INCOME RECOGNITION

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

2. SIGNIFICANT ACCOUNTING POLICIES - Continued

PAYMENT OF BENEFITS

Benefits are recorded when paid.

PLAN EXPENSES

The costs of the administration of the Plan such as recordkeeping fees and broker fees are absorbed by the Plan. The Firm pays all other administrative fees.

SUBSEQUENT EVENTS

The Plan has evaluated subsequent events for potential recognition and/or disclosures through September 20, 2010, the date the financial statements were issued.

3. INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE

The Trustee, Charles Schwab Trust Company, has provided certification that the following information for the Plan's interest in registered investment companies is complete and accurate:

	2009	2008
Investments, at fair value		
Money market funds and cash	$ 18,923,968	$ 20,763,145
Mutual funds	204,800,647	141,262,824
	$ 223,724,615	$ 162,025,969

Net appreciation in fair value of mutual funds	$ 44,246,204
Investment interest and dividends	3,937,882
Total Net Investment Income	$ 48,184,086

This information was not subjected to standard auditing procedures by the independent public accountants.

4. INVESTMENTS

The fair value of individual investments that represent 5% or more of net assets at December 31, 2009 and 2008 is as follows.

	2009	2008
Schwab Retirement Money Market Fund	$ 18,909,992	$ 20,654,467
PIMCO Total Return Fund - Institutional Class	35,694,939	27,874,547
Dodge & Cox Balanced Fund	16,692,717	14,011,653
Schwab S&P 500 Fund	19,054,326	14,886,273
Fidelity Equity-Income Fund	16,824,504	13,181,170
Selected American Shares Fund	25,507,841	19,009,719
Calamos Growth A Fund	20,624,722	13,527,257
American Century International Discovery Fund	21,614,858	15,067,007
Harbor Capital Appreciation	14,518,468	
RS Emerging Markets A	12,954,750	

5. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures,* provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 - Unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access

Level 2 - Quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - Unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2009 and 2008.

5. FAIR VALUE MEASUREMENTS - Continued

Investment in Registered Investment Companies: Shares of mutual funds are valued at quoted market prices.

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

The following tables set forth by level, within the fair value hierarchy, the Plan investment assets and investment liabilities at fair value, as of December 31, 2009 and 2008.

	Investment Assets at Fair Value as of December 31, 2009			
	Level 1	Level 2	Level 3	Total
Money Market funds and cash	$ 18,923,968	$ -	$ -	$ 18,923,968
Mutual funds	204,800,647			204,800,647
Participant loans			3,497,371	3,497,371
Total Investments at Fair Value	$ 223,724,615	$ -	$ 3,497,371	$ 227,221,986

	Investment Assets at Fair Value as of December 31, 2008			
	Level 1	Level 2	Level 3	Total
Money Market funds and cash	$ 20,763,145	$ -	$ -	$ 20,763,145
Mutual funds	141,262,824			141,262,824
Participant loans			2,614,582	2,614,582
Total Investments at Fair Value	$ 162,025,969	$ -	$ 2,614,582	$ 164,640,551

Level 3 Activity

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the years ended December 31, 2009 and 2008.

	Level 3 Assets Year Ended	
	December 31, 2009	December 31, 2008
	Participants Loans	
Balance, beginning of year	$ 2,614,582	$ 1,835,862
New loans and repayments	882,789	778,720
Balance, end of year	$ 3,497,371	$ 2,614,582

6. RELATED PARTY TRANSACTIONS

Certain investments are managed by the Trustee. Therefore, the Plan's investments in these funds qualify as party-in-interest transactions under ERISA. Personnel and facilities of the Firm have been used to perform administrative functions for the Plan at no charge to the Plan. Participant loans also qualify as party-in-interest transactions.

7. PLAN AMENDMENTS AND TERMINATION

The Firm may, at its discretion, amend or discontinue the Plan. In the event of complete termination of the Plan, each participant will become fully vested in their accounts.

8. TAX STATUS

The IRS has determined and informed the Firm by a letter dated February 18, 2004, that the Plan and related Trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. Although the Plan has been amended since the date of the letter, the Plan Administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

9. RISKS AND UNCERTAINTIES

The Plan provides for various investment options in any combination of funds offered by the Plan. These funds are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investments and the level of uncertainty related to changes in the values of investments, 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 statements of net assets available for benefits.

SUPPLEMENTAL SCHEDULE

BDO SEIDMAN, LLP RETIREMENT PLAN
EIN 13-5381590
PLAN NUMBER 001

SCHEDULE H, PART IV, Line #4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2009

(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
	MUTUAL FUNDS			
	Cash		**	$ 13,976
*	Schwab Retirement Money Market Fund	18,909,992 shares	**	18,909,992
	Vanguard Protected Securities Fund	84,112 shares	**	1,055,611
	Vanguard Short-Term Fund	786,070 shares	**	8,324,483
	PIMCO Total Return Fund - Institutional Class	3,305,087 shares	**	35,694,939
	Dodge & Cox Balanced Fund	260,701 shares	**	16,692,717
*	Schwab S&P 500 Fund	1,098,865 shares	**	19,054,326
	Fidelity Equity-Income Fund	429,854 shares	**	16,824,504
	Selected American Shares Fund	684,223 shares	**	25,507,841
	Harbor Capital Appreciation Fund	440,354 shares	**	14,518,468
	Calamos Growth A Fund	463,894 shares	**	20,624,722
	American Century International Discovery Fund	2,431,368 shares	**	21,614,858
	Rydex OTC Investment Fund	228,001 shares	**	2,783,892
	RS Emerging Markets A	560,327 shares	**	12,954,750
	Blackrock Natural Resources Trust A	22,399 shares	**	1,211,782
	Morgan Stanley Inst. US Small Cap Value	385,702 shares	**	7,937,754
	Total Registered Investments at Fair Value		**	223,724,615
	PARTICIPANT LOANS			
*	Loans to participants, interest rates 4.25% to 9.5%, Due January, 2010 to December, 2019		-	3,497,371
	TOTAL INVESTMENTS			$ 227,221,986

* Represents a party-in-interest.
** The cost of participant-directed investments is not required to be disclosed.

BDO Seidman, LLP Retirement Plan

Financial Statements

Years Ended December 31, 2009 and 2008
with Report of Independent Auditors

MANN . WEITZ & ASSOCIATES L.L.C.
Certified Public Accountants & Consultants

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MANN . WEITZ & ASSOCIATES L.L.C.

Certified Public Accountants & Consultants
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Email: info@mannweitz.com

INDEPENDENT AUDITORS' REPORT

The Trustees
BDO Seidman, LLP Retirement Plan

We were engaged to audit the accompanying statements of net assets available for benefits for the BDO Seidman, LLP Retirement Plan as of December 31, 2009 and 2008, and the related statement of changes in net assets available for benefits for the year ended December 31, 2009 and supplemental Schedule H, line 4i-Schedule of Assets (Held At End of Year), December 31, 2009. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by the Charles Schwab Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and the supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee 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 in the Plan's financial statements 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.

Mann. Weitz & Associates L.L.C.

September 20, 2010
Deerfield, Illinois

BDO SEIDMAN, LLP RETIREMENT PLAN

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

	2009	2008
INVESTMENTS		
Plan interest in registered investment companies - Note 3	$ 223,724,615	$ 162,025,969
Participant loans	3,497,371	2,614,582
Total Investments	227,221,986	164,640,551
RECEIVABLES		
Employer contributions	6,960,021	6,806,004
Participant contributions	476,073	462,117
Total Receivables	7,436,094	7,268,121
Total Assets	$ 234,658,080	$ 171,908,672
NET ASSETS AVAILABLE FOR BENEFITS	$ 234,658,080	$ 171,908,672

The accompanying independent auditors' report and notes are an integral part of this statement.

BDO SEIDMAN, LLP RETIREMENT PLAN

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

ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Contributions	
Employer	$ 10,760,067
Participants	18,574,904
Investment income	
Investment interest and dividends	3,937,882
Participant loan interest	193,064
Net appreciation in fair value of investments	44,246,204
Total Additions	77,712,121
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Administrative expenses	91,784
Benefits paid to participants	14,870,929
Total Deductions	14,962,713
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	62,749,408
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	171,908,672
End of year	$ 234,658,080

The accompanying independent auditors' report and notes are an integral part of this statement.

BDO SEIDMAN, LLP RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

1. PLAN DESCRIPTION

The following description of the BDO Seidman, LLP Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan documents for a more complete description of the Plan's provisions.

GENERAL

The Plan is a defined contribution plan (401(k) profit sharing) covering all eligible partners, client service and administrative employees of BDO Seidman, LLP and certain affiliates (the Firm). Partners and employees are eligible to participate upon initial employment. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

CONTRIBUTIONS

A participant's elective deferrals to the Plan may not exceed 75% of compensation or the limitations provided in the Internal Revenue Service regulations. Partner contributions are determined as a percentage of their individual earnings and are limited to 75% of compensation. The Plan has an automatic or passive enrollment feature with a 3% 401(k) pre-tax deferral for all eligible new hired and rehired employees excluding partners. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions.

Upon enrollment in the Plan, a participant may direct employer and employee contributions in any of various mutual fund investment options. Participants may change their investment options daily.

The Firm matches 50% of each participant's elective deferrals up to 4% of compensation for those with three years of employment and 25% of each participant's elective deferrals up to 2% of compensation for those with less than three years after eligibility is reached. Any rollovers from other qualified plans are held in a participant's rollover account.

Certain administrative employees are allocated a profit sharing contribution based upon 4% of the participant's compensation.

PARTICIPANT ACCOUNTS

Each participant's account is credited with the participant's contribution and allocations of (a) the Firm's contribution and, (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings, deferrals or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

VESTING

A participant's interest in his/her elective deferrals, Firm matching contributions, and rollovers are fully vested at all times and not subject to forfeiture for any reason. A participant's interest in his/her profit sharing contribution is vested after five years of employment for contributions made for plan years prior to 2007 and three years for subsequent plan years.

1. PLAN DESCRIPTION - Continued

PARTICIPANT LOANS

Participant loans are limited to the lesser of $50,000 or 50% of a participant's vested account balance. Loan terms may not exceed five years, unless the loan is used to acquire a participant's principal residence in which case the loan may not exceed ten years. The loans are secured by the vested balance in the participant's account and bear interest equal to the prime rate plus 1%. Principal and interest is paid in equal installments through payroll deductions.

PAYMENT OF BENEFITS

A participant receives benefits upon retirement, termination, disability or death. Hardship distributions are permitted under certain conditions.

FORFEITED ACCOUNTS

Forfeitures are not allocated to any participant's investment account, but are applied to reduce the Firm's next succeeding contribution on behalf of the participants. The forfeiture account was reduced to $0 in both 2009 and 2008. In 2009, the Firm's profit sharing contributions were reduced by approximately $65,000 from forfeited accounts.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The accompanying financial statements have been prepared using the accrual basis of accounting.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts in the financial statements and accompanying notes. Actual results could differ from those estimates.

INVESTMENT VALUATION AND INCOME RECOGNITION

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

2. SIGNIFICANT ACCOUNTING POLICIES - Continued

PAYMENT OF BENEFITS

Benefits are recorded when paid.

PLAN EXPENSES

The costs of the administration of the Plan such as recordkeeping fees and broker fees are absorbed by the Plan. The Firm pays all other administrative fees.

SUBSEQUENT EVENTS

The Plan has evaluated subsequent events for potential recognition and/or disclosures through September 20, 2010, the date the financial statements were issued.

3. INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE

The Trustee, Charles Schwab Trust Company, has provided certification that the following information for the Plan's interest in registered investment companies is complete and accurate:

	2009	2008
Investments, at fair value		
Money market funds and cash	$ 18,923,968	$ 20,763,145
Mutual funds	204,800,647	141,262,824
	$ 223,724,615	$ 162,025,969

Net appreciation in fair value of mutual funds	$ 44,246,204
Investment interest and dividends	3,937,882
Total Net Investment Income	$ 48,184,086

This information was not subjected to standard auditing procedures by the independent public accountants.

4. INVESTMENTS

The fair value of individual investments that represent 5% or more of net assets at December 31, 2009 and 2008 is as follows.

	2009	2008
Schwab Retirement Money Market Fund	$ 18,909,992	$ 20,654,467
PIMCO Total Return Fund - Institutional Class	35,694,939	27,874,547
Dodge & Cox Balanced Fund	16,692,717	14,011,653
Schwab S&P 500 Fund	19,054,326	14,886,273
Fidelity Equity-Income Fund	16,824,504	13,181,170
Selected American Shares Fund	25,507,841	19,009,719
Calamos Growth A Fund	20,624,722	13,527,257
American Century International Discovery Fund	21,614,858	15,067,007
Harbor Capital Appreciation	14,518,468	
RS Emerging Markets A	12,954,750	

5. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures,* provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 - Unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access

Level 2 - Quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - Unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2009 and 2008.

5. FAIR VALUE MEASUREMENTS - Continued

Investment in Registered Investment Companies: Shares of mutual funds are valued at quoted market prices.

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

The following tables set forth by level, within the fair value hierarchy, the Plan investment assets and investment liabilities at fair value, as of December 31, 2009 and 2008.

	Investment Assets at Fair Value as of December 31, 2009			
	Level 1	Level 2	Level 3	Total
Money Market funds and cash	$ 18,923,968	$ -	$ -	$ 18,923,968
Mutual funds	204,800,647			204,800,647
Participant loans			3,497,371	3,497,371
Total Investments at Fair Value	$ 223,724,615	$ -	$ 3,497,371	$ 227,221,986

	Investment Assets at Fair Value as of December 31, 2008			
	Level 1	Level 2	Level 3	Total
Money Market funds and cash	$ 20,763,145	$ -	$ -	$ 20,763,145
Mutual funds	141,262,824			141,262,824
Participant loans			2,614,582	2,614,582
Total Investments at Fair Value	$ 162,025,969	$ -	$ 2,614,582	$ 164,640,551

Level 3 Activity

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the years ended December 31, 2009 and 2008.

	Level 3 Assets Year Ended	
	December 31, 2009	December 31, 2008
	Participants Loans	
Balance, beginning of year	$ 2,614,582	$ 1,835,862
New loans and repayments	882,789	778,720
Balance, end of year	$ 3,497,371	$ 2,614,582

6. RELATED PARTY TRANSACTIONS

Certain investments are managed by the Trustee. Therefore, the Plan's investments in these funds qualify as party-in-interest transactions under ERISA. Personnel and facilities of the Firm have been used to perform administrative functions for the Plan at no charge to the Plan. Participant loans also qualify as party-in-interest transactions.

7. PLAN AMENDMENTS AND TERMINATION

The Firm may, at its discretion, amend or discontinue the Plan. In the event of complete termination of the Plan, each participant will become fully vested in their accounts.

8. TAX STATUS

The IRS has determined and informed the Firm by a letter dated February 18, 2004, that the Plan and related Trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. Although the Plan has been amended since the date of the letter, the Plan Administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

9. RISKS AND UNCERTAINTIES

The Plan provides for various investment options in any combination of funds offered by the Plan. These funds are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investments and the level of uncertainty related to changes in the values of investments, 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 statements of net assets available for benefits.

SUPPLEMENTAL SCHEDULE

BDO SEIDMAN, LLP RETIREMENT PLAN
EIN 13-5381590
PLAN NUMBER 001

SCHEDULE H, PART IV, Line #4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2009

(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
	MUTUAL FUNDS			
	Cash		**	$ 13,976
*	Schwab Retirement Money Market Fund	18,909,992 shares	**	18,909,992
	Vanguard Protected Securities Fund	84,112 shares	**	1,055,611
	Vanguard Short-Term Fund	786,070 shares	**	8,324,483
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*	Schwab S&P 500 Fund	1,098,865 shares	**	19,054,326
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	American Century International Discovery Fund	2,431,368 shares	**	21,614,858
	Rydex OTC Investment Fund	228,001 shares	**	2,783,892
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	Total Registered Investments at Fair Value		**	223,724,615
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*	Loans to participants, interest rates 4.25% to 9.5%, Due January, 2010 to December, 2019		-	3,497,371
	TOTAL INVESTMENTS			$ 227,221,986

* Represents a party-in-interest.
** The cost of participant-directed investments is not required to be disclosed.