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;
- [X] 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
HELIX ENVIRONMENTAL PLANNING

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1998

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

7578 EL CAJON BLVD
STE 200
LA MESA, CA 91942

2b Employer Identification Number (EIN)
33-0493636

2c Sponsor's telephone number
619-462-1515

2d Business code (see instructions)
541990

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.	10/07/2010	KRISTIN OLSZAK
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

HELIX ENVIRONMENTAL PLANNING

7578 EL CAJON BLVD
STE 200
LA MESA, CA 91942

3b Administrator's EIN
33-0493636

3c Administrator's telephone number
619-462-1515

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**	149
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**	91
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	3
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	94
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	94
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	84
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	2
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:

2G 3D 2E 2J 3H 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)** [ ] 0 **A** (Insurance Information)
- **(4)** [ ] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

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

A Name of plan
HELIX ENVIRONMENTAL PLANNING

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
HELIX ENVIRONMENTAL PLANNING

D Employer Identification Number (EIN)
33-0493636

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	200114	129637
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	75279	62094
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	1894476	2766374
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	
	(2) Employer real property	1d(2)	0	0
e	Buildings and other property used in plan operation	1e	0	0
f	Total assets (add all amounts in lines 1a through 1e)	1f	2169869	2958105
	Liabilities			
g	Benefit claims payable	1g	0	0
h	Operating payables	1h	0	0
i	Acquisition indebtedness	1i	0	0
j	Other liabilities	1j	0	0
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	2169869	2958105

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)	0	
	(B) Participants	2a(1)(B)	320913	
	(C) Others (including rollovers)	2a(1)(C)	0	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		320913
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1796	
	(B) U.S. Government securities	2b(1)(B)	0	
	(C) Corporate debt instruments	2b(1)(C)	0	
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	4811	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		6607
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	0	
	(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)		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
	(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)	0	
	(B) Other	2b(5)(B)	0	
	(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)		0
	(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
	(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
	(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
	(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		559645
c	Other income	2c		0
d	Total income. Add all **income** amounts in column (b) and enter total	2d		887165
	Expenses			
e	Benefit payment and payments to provide benefits:			
	(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	75709	
	(2) To insurance carriers for the provision of benefits	2e(2)	0	
	(3) Other	2e(3)	0	
	(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		75709
f	Corrective distributions (see instructions)	2f		22908
g	Certain deemed distributions of participant loans (see instructions)	2g		0
h	Interest expense	2h		0
i	Administrative expenses: (1) Professional fees	2i(1)	0	
	(2) Contract administrator fees	2i(2)	0	
	(3) Investment advisory and management fees	2i(3)	0	
	(4) Other	2i(4)	312	
	(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		312
j	Total expenses. Add all **expense** amounts in column (b) and enter total	2j		98929
	Net Income and Reconciliation			
k	Net income (loss). Subtract line 2j from line 2d	2k		788236
l	Transfers of assets:			
	(1) To this plan	2l(1)		0
	(2) From this plan	2l(2)		0

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) [X] Unqualified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: MILLIMAKI EGGERT LLP **(2)** EIN: 20-2564938

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		300000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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
HELIX ENVIRONMENTAL PLANNING

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
HELIX ENVIRONMENTAL PLANNING

D Employer Identification Number (EIN)
33-0493636

Part I Distributions

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

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

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

EIN(s): 16-1470238

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** 0

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** 0

b Enter the amount contributed by the employer to the plan for this plan year **6b** 0

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** 0

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):

HELIX ENVIRONMENTAL PLANNING
401(k) PROFIT SHARING PLAN & TRUST

FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION

YEARS ENDED DECEMBER 31, 2009 AND 2008

HELIX ENVIRONMENTAL PLANNING
401(k) PROFIT SHARING PLAN & TRUST

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MILLIMAKI
▲ EGGERT LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Sponsor of the
Helix Environmental Planning
401(k) Profit Sharing Plan & Trust

We have audited the accompanying statements of net assets available for benefits (modified cash basis) of Helix Environmental Planning 401(k) Profit Sharing Plan & Trust (the "Plan") as of December 31, 2009 and 2008, and the related statement of changes in net assets available for benefits (modified cash basis) for the year ended December 31, 2009, and the supplemental schedule of assets held for investment purposes at December 31, 2009. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

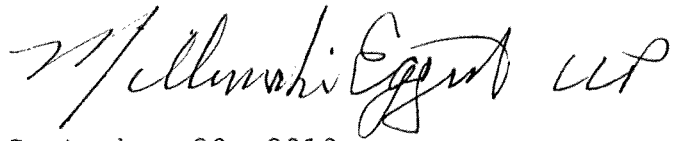
We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As described in Note 2, these financial statements and supplemental schedule were prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above, present fairly, in all material respects, the net assets available for benefits of Helix Environmental Planning 401(k) Profit Sharing Plan & Trust as of December 31, 2009 and 2008, and changes in its net assets available for benefits for the year ended December 31, 2009, on the basis of accounting described in Note 2.

INDEPENDENT AUDITORS' REPORT - (concluded)

Our audits of the Plan's financial statements as of December 31, 2009 and 2008 and for the year ended December 31, 2009, were made for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental Schedule of Assets Held for Investment Purposes at year end for the plan year ending December 31, 2009 is presented for the purpose of additional analysis and is not a required part of the basic financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supplemental schedule is the responsibility of the Plan's management. The supplemental schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended December 31, 2009, and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



September 30, 2010
San Diego, California

HELIX ENVIRONMENTAL PLANNING
401(k) PROFIT SHARING PLAN & TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31,

	2009	2008
ASSETS		
Investments at fair value:		
Money market	$ 129,637	$ 200,114
Registered investment companies	2,766,374	1,894,476
Participant loans	62,094	75,279
Total assets	2,958,105	2,169,869
LIABILITIES		
Total liabilities	-	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,958,105	$ 2,169,869

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

HELIX ENVIRONMENTAL PLANNING
401(k) PROFIT SHARING PLAN & TRUST

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2009

Additions to net assets attributed to:		
Investment income:		
Interest	$	6,607
Net apreciation in fair value of investments		559,645
Total investment income		566,252
Contributions:		
Participant		320,913
Total contributions		320,913
Total additions		887,165
Deductions from net assets attributed to:		
Benefits paid to participants		75,709
Administrative expenses		312
Corrective distributions		22,908
Total deductions		98,929
Net increase		788,236
Net assets available for benefits:		
Beginning of year		2,169,869
End of year	$	2,958,105

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

HELIX ENVIRONMENTAL PLANNING
401(k) PROFIT SHARING PLAN & TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF PLAN

The following description of Helix Environmental Planning 401(k) Profit Sharing Plan & Trust (the "Plan") provides general information only. Participants should refer to the plan agreement for a more complete description.

General - The Plan is a contributory defined contribution plan established by Helix Environmental Planning, Inc. and Helix Environmental Construction Group, Inc. (collectively referred to as the "Employer" or "Plan Sponsor") on January 1, 1998. The Plan covers substantially all employees of the Employer who have reached age 21 and perform six months of service as an eligible employee. Employees may enter the Plan immediately after they perform 6 months of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") and is in conformance with all subsequent applicable tax law changes.

Plan Administration - The Plan is administered by the human resources executives of the Employer through the third party administrator, Paychex. The Plan's Trustee, Mid-Atlantic Trust Co., is responsible for the custody of the Plan's assets. The Plan's Trustee was changed twice during the year, from Merrill Lynch to UBS and subsequently to Mid-Atlantic Trust Co.

Participant Contributions - The Plan allows an eligible participant to elect through salary reduction to contribute a percentage of their salaries up to a specified limit as determined by the Internal Revenue Service ("IRS") regulations. The maximum annual contribution allowed by the IRS for each participant was $16,500 ($20,500 for those over age 50) during 2009 and is indexed thereafter to the consumer price index.

Employer Contributions - The Plan allows for employer discretionary profit sharing contributions for all active participants who complete more than six months of service during the plan year. The employer contributions are not limited to current or accumulated net profits and are allocated based on compensation in excess of the taxable wage base to all active

NOTE 1 - DESCRIPTION OF PLAN - (continued)

Employer Contributions - (concluded)

participants and to terminated participants who complete more than 500 hours of service during the plan year.

No employer discretionary profit sharing contributions were made for the 2009 and 2008 plan years.

Participant Accounts - Each participant's account is credited with the participant's contributions and allocations of (a) the Employer's contribution, (b) Plan earnings, and (c) forfeitures of terminated participants' nonvested accounts. Allocations are based on participant earnings 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 - Participants are immediately vested in their voluntary and rollover contributions plus actual earnings thereon. Vesting in the remainder of their accounts is based on years of continuous service. After the completion of the second year of service, participants vest at a rate of 20% per year. Upon termination of service, all forfeitures of non-vested balances will be used to reduce future employer contributions.

Participant Loans - The Plan allows participants to borrow against their vested account balances. Loans may not exceed the lesser of $50,000 or 50% of a participant's vested account balance. Loan transactions are treated as a transfer to (from) the participants accounts from (to) the participant loan fund. Loan terms range from 1 to 5 years or up to 10 years for the purchase of a primary residence. The interest rate for participant loans is established by the Employer at the date the loan is processed, based upon a reasonable fixed rate. Interest rates are fixed at prime plus 1% for all new loans started during 2009 and 2008. Interest payments are allocated to the borrower's account balance. The loans are secured by the balance in the participant's account. Principal and interest are paid through payroll deductions.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF PLAN - (concluded)

Benefit Payments - Distributions from a participant's account are generally made upon termination of employment, retirement, disability, or death. Terminated employees, with account values up to $5,000, will receive a lump sum payment equal to their account value. Participants or their beneficiaries with account values greater than $5,000 have the option to receive the distribution in a lump sum payment, periodic payments over a period not to exceed life expectancy of the terminated participant, or in the form of an annuity. Distributions made during the participant's employment are limited to financial requirements meeting the hardship provisions of the Plan or upon the attainment of age 59-1/2.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting - The accompanying financial statements of the Plan are reported on the modified cash basis of accounting, a comprehensive basis of accounting other than generally accepted accounting principles.

Investment Valuation and Income Recognition - The Plan's investments in a registered investment company and money market account are reflected at current value as determined by quoted prices in an active securities market. Participant loans are reflected at cost or outstanding principle balance which approximates current market value. Interest income is recorded on the cash basis. Dividends are recorded on the ex-dividend date.

Administrative Expenses - Administrative expenses related to the processing of participant loans are deducted from the loan participants' accounts in accordance with Plan provisions. All other administrative expenses are paid directly by the Plan Sponsor.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES - (concluded)

Accounting Estimates - The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that may affect certain reported amounts and disclosures. Accordingly, actual results may differ from such estimates.

Payment of Benefits - Benefits are recorded when paid.

NOTE 3 - INVESTMENTS

The Plan's investments at December 31, 2009, from which participants may select, are held by Mid-Atlantic Trust Co., (the "Trustee") and transactions are executed by Paychex. As such, all accounts are participant-directed. Participants may change their investment options daily by changing their options through online accounts. The following information included in the accompanying financial statements and supplemental schedules was obtained from data prepared by Mid-Atlantic Trust Co. Investments that represent five percent or more of the Plan's net assets are identified as follows:

Investments at Fair Value as Determined by Quoted Market Price

	2009	2008
AIM Real Estate Fund	$ 145,310	$ *
Blackrock Global	863,773	497,849
Davis New York Venture	*	117,961
MFS International New Discovery Fund	183,771	115,422
Oppenheimer Intl Bond	242,268	202,851
PIMCO Total Return Fund	153,723	116,504
Pioneer R	166,336	*

* Investments represent less than 5% of the Plan's net assets as of December 31, 2009 or 2008.

NOTE 3 - INVESTMENTS - (concluded)

During 2009, the Plan's investments (including investments bought, sold, and held during the year) appreciated in value as follows:

Investments at fair value as determined by quoted market price:	
Registered investment companies and money market	$ 559,645

The Trustee for the Plan's investment fund offers twenty-five mutual funds, in which the Plan participants may elect to invest their contributions and/or account balances.

NOTE 4 - FORFEITURES

Nonvested Employer contributions and the earnings thereon forfeited by a terminated participant may be used to reduce subsequent Employer contributions. As of December 31, 2009 and 2008, forfeited non-vested accounts totaled $473 and $368, respectively; these accounts will be used to reduce future employer contributions. Forfeitures used to reduce Employer contributions amounted to $0 and $2,074 for the years ended December 31, 2009 and 2008, respectively.

NOTE 5 - TAX STATUS

The Company has adopted a prototype plan and relies on the prototype plan's determination letter from the IRS. The Company has not applied for a determination letter from the IRS specific for the Plan. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE 6 - ADMINISTRATIVE EXPENSES

The Plan Sponsor pays all of the expenses related to the administration of the Plan except for loan transaction fees.

NOTE 7 - PLAN TERMINATION

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

NOTE 8 - EXCESS EMPLOYEE CONTRIBUTIONS

The Plan is subject to certain compliance requirements of non-discrimination rules under ERISA and IRS guidelines. For the years ended December 31, 2009 and 2008, the Plan failed certain of these non-discrimination tests. To correct the failed tests, excess contributions of $22,908 and $9,462 were returned to participants during 2009 and 2008, respectively.

NOTE 9 - PARTY-IN-INTEREST TRANSACTION

The Plan invests in a money market account with Merrill Lynch, who is the former custodian, as defined by the Plan and, therefore, this transaction qualifies as a party-in-interest transaction.

SUPPLEMENTAL INFORMATION

HELIX ENVIRONMENTAL PLANNING 401(k) PROFIT SHARING PLAN & TRUST
EIN: 33 - 0493636
PLAN #: 001

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES (Schedule H, Line 4i)
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
*	Merrill Lynch	Money Market Fund	**	$ 129,637
	AIM Real Estate Fund Cl	Registered Investment Co.	**	145,310
	Alger Midcap Growth	Registered Investment Co.	**	70,493
	American Euro Pacific	Registered Investment Co.	**	45,128
	Blackrock Global	Registered Investment Co.	**	863,773
	Blackrock Healthcare	Registered Investment Co.	**	62,370
	Blackrock Large Cap-Core Fd	Registered Investment Co.	**	20,513
	Blackrock Large Cap-Growth Fd	Registered Investment Co.	**	92,720
	Blackrock Large Cap-Value Fd	Registered Investment Co.	**	75,159
	Blackrock Mid Cap	Registered Investment Co.	**	110,143
	Blackrock Total Return	Registered Investment Co.	**	3,475
	Blackrock Value	Registered Investment Co.	**	61,435
	Blackrock International	Registered Investment Co.	**	21,360
	Calvert Social Investment Equity	Registered Investment Co.	**	33,938
	Dreyfus Premier Third	Registered Investment Co.	**	774
	Ivy Global Natural Resources Fund	Registered Investment Co.	**	31,749
	IVY Science and Technology Fund	Registered Investment Co.	**	21,675
	John Hancock Small Cap	Registered Investment Co.	**	66,003
	MFS International New Discovery	Registered Investment Co.	**	183,771
	Oppenheimer Gold & Special Minerals	Registered Investment Co.	**	39,228
	Oppenheimer International Bond	Registered Investment Co.	**	242,268
	Pimco Total Return Fund	Registered Investment Co.	**	153,723
	Pioneer R	Registered Investment Co.	**	166,336
	Van Kampen Growth and Income Fund	Registered Investment Co.	**	73,013
	Van Kampen Equity and Income Fund	Registered Investment Co.	**	78,199
	Vanguard 500 Index	Registered Investment Co.	**	103,818
	Participant loans	4.25% - 9.25% Interest Rates		62,094
	Total assets held for investment purposes			$ 2,958,105

* Party in interest

** Cost of assets is not required to be disclosed since investments are participant directed.

HELIX ENVIRONMENTAL PLANNING 401(k) PROFIT SHARING PLAN & TRUST
EIN: 33 - 0493636
PLAN #: 001

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES (Schedule H, Line 4i)
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
*	Merrill Lynch	Money Market Fund	**	$ 129,637
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	Pioneer R	Registered Investment Co.	**	166,336
	Van Kampen Growth and Income Fund	Registered Investment Co.	**	73,013
	Van Kampen Equity and Income Fund	Registered Investment Co.	**	78,199
	Vanguard 500 Index	Registered Investment Co.	**	103,818
	Participant loans	4.25% - 9.25% Interest Rates		62,094
	Total assets held for investment purposes			$ 2,958,105

* Party in interest

** Cost of assets is not required to be disclosed since investments are participant directed.