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
BORREGO SOLAR RETIREMENT SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2005

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
BORREGO SOLAR SYSTEMS, INC.

1810 GILLESPIE WAY
SUITE 108
EL CAJON, CA 92020

2b Employer Identification Number (EIN)
81-0547865

2c Sponsor's telephone number
619-792-1157

2d Business code (see instructions)
238900

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.	10/08/2010	MATTHEW NEAL
	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")
BORREGO SOLAR SYSTEMS, INC.

1810 GILLESPIE WAY
SUITE 108
EL CAJON, CA 92020

3b Administrator's EIN
81-0547865

3c Administrator's telephone number
619-792-1157

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**	133
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**	49
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	31
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	80
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	80
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	63
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	7
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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)	X	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)	X	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)	X	1	**A** (Insurance Information)
(4)	X		**C** (Service Provider Information)
(5)	X		**D** (DFE/Participating Plan Information)
(6)			**G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

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
BORREGO SOLAR RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500.
BORREGO SOLAR SYSTEMS, INC.

D Employer Identification Number (EIN)
81-0547865

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
TRANSAMERICA LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
39-0898781	86231	996607-000	63	01/01/2009	12/31/2009

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
2572	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

KEITH JAMES DUDUM
3505 MT DIABLO BLVD
LAFAYETTE, CA 94549-3813

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
2572			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	735904

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	24224
c	Additions: (1) Contributions deposited during the year	7c(1)	39979		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	788		
	(4) Transferred from separate account	7c(4)	1584		
	(5) Other (specify below)	7c(5)	20		
	▶ MISC DEPOSIT				
	(6) Total additions			7c(6)	42371
d	Total of balance and additions (add **b** and **c(6)**)			7d	66595
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	8071		
	(2) Administration charge made by carrier	7e(2)	349		
	(3) Transferred to separate account	7e(3)	16975		
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	25395
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	41200

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance
e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug
i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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
BORREGO SOLAR RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BORREGO SOLAR SYSTEMS, INC.

D Employer Identification Number (EIN)
81-0547865

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

TRANSAMERICA LIFE INSURANCE COMPANY

39-0989781

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

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

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)

TRANSAMERICA LIFE INSURANCE COMPANY

39-0989781

(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 37 52 62 64 67	RECORDKEEPER	6636	Yes [X] No [ ]	Yes [X] No [ ]	0	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 ☐

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

(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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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.**

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
BORREGO SOLAR RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
BORREGO SOLAR SYSTEMS, INC.

D Employer Identification Number (EIN)
81-0547865

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA BALANCED

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
39-0989781-119	P	14799

a Name of MTIA, CCT, PSA, or 103-12 IE: OPPENHEIMER GLOBAL

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
39-0989781-216	P	28596

a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA CORE EQUITY

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
39-0989781-168	P	1723

a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA PARTNERS MID VAL

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
39-0989781-427	P	26346

a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA PARTNERS HG YD BD

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
39-0989781-434	P	4865

a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA PARTNERS CORE BD

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
39-0989781-435	P	10607

a Name of MTIA, CCT, PSA, or 103-12 IE: CALVERT SOCIAL INVESTMENT

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
39-0989781-439	P	16627

a Name of MTIA, CCT, PSA, or 103-12 IE: FEDERATED MDT SMALL CAP BLEND

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-140	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 269

a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY ADVISOR SMALL CAP

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-445	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 21811

a Name of MTIA, CCT, PSA, or 103-12 IE: LOOMIS SAYLES BOND

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-150	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13957

a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA AGGRESSIVE GROWTH

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-166	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3015

a Name of MTIA, CCT, PSA, or 103-12 IE: JANUS CAPITAL APPRECIATION

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-199	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 272

a Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIA HIGH INCOME

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-228	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1069

a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA PARTNERS STK IDX

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-003	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 74757

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS WASH MUT INV

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-008	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 20059

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS GRTH FUND OF AM

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-015	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 38296

a Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN FLEX CAP GROWTH

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-020	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2782

a Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO ADV SMALL CAP VAL

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-021	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13671

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA SMALL-CAP INDEX

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-033	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5375

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA INTERNATIONAL STOCK IND

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-035	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 26640

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA MID-CAP INDEX

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-036	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 18655

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA BOND INDEX

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-037	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3320

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RET 2035

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-050	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 45015

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RET 2045

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-051	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 202698

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RET 2005

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-047	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 807

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RET 2015

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-048	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 752

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RET 2025

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-049	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 29381

a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK EQUITY DIVIDEND			
b Name of sponsor of entity listed in (a): TLIC			
c EIN-PN 39-0989781-124	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	426
a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY ADV LEVERAGED CO STK			
b Name of sponsor of entity listed in (a): TLIC			
c EIN-PN 39-0989781-072	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	299
a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA SMALL/MID CAP VAL			
b Name of sponsor of entity listed in (a): TLIC			
c EIN-PN 39-0989781-093	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	355
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD SMALL-CAP GROWTH IND			
b Name of sponsor of entity listed in (a): TLIC			
c EIN-PN 39-0989781-106	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	4420
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS EUROPAC GROWTH			
b Name of sponsor of entity listed in (a): TLIC			
c EIN-PN 39-0989781-068	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	277
a Name of MTIA, CCT, PSA, or 103-12 IE: JANUS ADVISER INTL GROWTH			
b Name of sponsor of entity listed in (a): TLIC			
c EIN-PN 39-0989781-083	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	290
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD PACIFIC STOCK INDEX			
b Name of sponsor of entity listed in (a): TLIC			
c EIN-PN 39-0989781-098	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	7223
a Name of MTIA, CCT, PSA, or 103-12 IE: EVERGREEN PRECIOUS METALS			
b Name of sponsor of entity listed in (a): TLIC			
c EIN-PN 39-0989781-126	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	25761
a Name of MTIA, CCT, PSA, or 103-12 IE: EVERGREEN UTILITY AND TELECOM			
b Name of sponsor of entity listed in (a): TLIC			
c EIN-PN 39-0989781-125	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	521
a Name of MTIA, CCT, PSA, or 103-12 IE: IVY SCIENCE AND TECHNOLOGY			
b Name of sponsor of entity listed in (a): TLIC			
c EIN-PN 39-0989781-082	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	272

a Name of MTIA, CCT, PSA, or 103-12 IE: JENNISON NATURAL RESOURCE

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-084	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 57832

a Name of MTIA, CCT, PSA, or 103-12 IE: JENNISON UTILITY

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-085	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 346

a Name of MTIA, CCT, PSA, or 103-12 IE: FIRST AMERICAN REAL ESTATE SEC

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-075	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5956

a Name of MTIA, CCT, PSA, or 103-12 IE: OPPENHEIMER INTERNATIONAL BOND

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-089	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 286

a Name of MTIA, CCT, PSA, or 103-12 IE: THORNBURG INTERNATIONAL VALUE

b Name of sponsor of entity listed in (a): TLIC

c EIN-PN 39-0989781-131	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5475

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

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b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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
BORREGO SOLAR RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BORREGO SOLAR SYSTEMS, INC.

D Employer Identification Number (EIN)
81-0547865

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(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)	2290	15290
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	395602	735904
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	24224	41200
(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	422116	792394
	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	422116	792394

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)	39927	
	(B) Participants	2a(1)(B)	239836	
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		279763
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	69	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		69
	(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)		168407
(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)		
c Other income	2c		788
d Total income. Add all **income** amounts in column (b) and enter total	2d		449027
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	65943	
(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)		65943
f Corrective distributions (see instructions)	2f		4970
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	1200	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	6636	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		7836
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		78749
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		370278
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: CONSIDINE & CONSIDINE (2) EIN: 95-2694444

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		15000
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
BORREGO SOLAR RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BORREGO SOLAR SYSTEMS, INC.

D Employer Identification Number (EIN)
81-0547865

Part I Distributions

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

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

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

EIN(s): 42-6362604

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):

Borrego Solar
Retirement Savings Plan
Financial Statements
December 31, 2009 and 2008

BORREGO SOLAR RETIREMENT SAVINGS PLAN

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III.	Statements of Net Assets Available for Plan Benefits	3
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CONSIDINE & CONSIDINE
CERTIFIED PUBLIC ACCOUNTANTS

To the Administrative Committee of
Borrego Solar Systems, Inc.
Borrego Solar Retirement Savings Plan
1810 Gillespie Way, Suite 108
El Cajon, CA 92020

Independent Auditor's Report

We were engaged to audit the statements of net assets available for plan benefits of the Borrego Solar Retirement Savings Plan as of December 31, 2009 and 2008, and the related statements of changes in net assets available for plan benefits for the years then ended, and the supplemental schedules as of and for the year ended December 31, 2009 as listed in the accompanying index. These financial statements and schedules are the responsibility of the Plan's management.

As permitted by 29 CFR section 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 5, which was certified by Transamerica Life Insurance Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. 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 plan trustee as of and for the years ended December 31, 2009 and 2008, that the information provided to the plan administrator by the plan custodian is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not express an opinion on the accompanying financial statements and schedules taken as a whole. The form and content of the information included in the financial statements and schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with generally accepted auditing standards 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.

Considine & Considine

CONSIDINE & CONSIDINE
An Accountancy Corporation

October 4, 2010

BORREGO SOLAR RETIREMENT SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
DECEMBER 31, 2009 AND 2008

	2009	2008
ASSETS		
INVESTMENTS, AT FAIR VALUE (Notes 5 & 6)		
Mutual Funds:		
Pooled Separate Accounts	$ 735,904	$ 395,602
Investment Contract with Insurance Company:		
Stable Value Retirement Option (Note 8)	41,200	24,224
	777,104	419,826
RECEIVABLES		
Employee Contributions Receivable	10,512	-
Employer Contributions Receivable	1,505	-
Participant Loans	15,290	2,290
	27,307	2,290
TOTAL ASSETS	804,411	422,116
LIABILITIES		
Excess Contributions Payable (Note 7)	28,916	7,415
NET ASSETS AVAILABLE FOR PLAN BENEFITS	$ 775,495	$ 414,701

See Accompanying Notes

BORREGO SOLAR RETIREMENT SAVINGS PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

	2009	2008
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
INVESTMENT INCOME/(LOSS)		
Net Change in Fair Value of Investments (Note 5)	$ 170,851	$ (156,284)
Interest (Note 5)	857	564
	171,708	(155,720)
CONTRIBUTIONS		
Employee Contributions (Note 7)	221,432	255,860
Employer Contributions	41,432	47,911
Rollovers	-	19,234
	262,864	323,005
TOTAL ADDITIONS	434,572	167,285
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits Paid to Participants	65,943	10,182
Administrative Costs (Note 3)	7,835	4,940
	73,778	15,122
NET INCREASE	360,794	152,163
NET ASSETS AVAILABLE FOR PLAN BENEFITS:		
BEGINNING OF YEAR	414,701	262,538
END OF YEAR	$ 775,495	$ 414,701

See Accompanying Notes

NOTE 1 DESCRIPTION OF PLAN

The following description of the Borrego Solar Retirement Savings Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

GENERAL

Effective January 1, 2005, the Plan became a single-employer defined contribution savings plan under section 401(k) of the Internal Revenue Code, which covers all employees of Borrego Solar Systems, Inc. (the Company) who are at least 18 years of age. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

CONTRIBUTIONS

Contributions to the Plan are made as follows:

1) Participants may contribute up to 50% of their gross wages to the Plan or may rollover or transfer amounts from other plans. The maximum deductible participant contributions allowable by the Internal Revenue Service was $16,500 and $15,500 for 2009 and 2008, respectively. The maximum contribution is increased to $22,000 and $20,500 for employees age 50 or older for 2009 and 2008, respectively.

2) The Plan allows for the Company to make discretionary matching contributions. The Company matched an amount equal to 25% of the first 6% of a participant's contribution on a per pay period basis during the years ending December 31, 2009 and 2008.

3) The Plan allows for the Company to make discretionary profit sharing contributions. These contributions are allocated to each Participant's account based on the ratio of the Participant's compensation to the total compensation of all participants. The Company may designate all or a portion of any profit sharing contributions for a plan year as "qualified nonelective contributions" and allocate them to Non-Highly Compensated Employees to help the Plan pass one or more annually required Internal Revenue Code nondiscrimination tests. The Company made no profit sharing contribution for the years ended December 31, 2009 and 2008.

NOTE 1 DESCRIPTION OF PLAN (Continued)

PARTICIPANT ACCOUNTS

Each participant's account is credited with the participant's contribution and an allocation of (A) the Company's contribution, and (B) the Plan earnings. 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 account.

VESTING

Participants are immediately vested in their voluntary contributions and follow a five year vesting schedule for the employer matching contributions and employer nonelective profit sharing contributions as follows:

1 Year	20%
2 Years	40%
3 Years	60%
4 Years	80%
5 Years	100%

INVESTMENT OPTIONS

Upon enrollment into the Plan, participants may direct their account balances in any investment alternatives approved by the trustee, including but not limited to savings and/or money market funds and mutual funds. All earnings and losses on the directed investments are credited directly to the participants' accounts.

PAYMENT OF BENEFITS

The plan provides for benefits to be distributed in periodic installments, in a lump sum, or a combination thereof, or may be deferred to a later time. Participants are entitled to receive the full value of their vested benefits when they retire, die, or become permanently disabled. Participants who terminate employment for any other reason are entitled to the value of their vested interest.

NOTE 1 DESCRIPTION OF PLAN (Continued)

In the event of a mandatory distribution greater than $1,000, in accordance with the payment provisions of the Plan, if the participant does not elect to have such distributions paid directly to an eligible retirement plan specified by the participant in a direct rollover or to receive the distribution directly under any form of payment allowed under the Plan, then the distribution will be paid in a direct rollover to an individual retirement plan designated by the Plan Administrator. Mandatory distributions of $1,000 or less will continue to be paid in cash as directed by the Plan Administrator, unless the participant elects a direct rollover or elects to receive the distribution under another form permitted by the Plan.

PARTICIPANT LOANS

Plan loans to participants who have an account under this Plan are available. The loans are secured by the participant's vested account balance in the Plan and may not exceed 50% of the vested account balance. The smallest amount available for withdrawal is $1,000 and the maximum amount is not to exceed $50,000. The maximum term of the loan varies depending on purpose of loan. The maximum number of loans a participant may have is two.

FORFEITED ACCOUNTS

The Plan allows for forfeitures of terminated non vested account balances to be used to reduce any Company contribution. For the Plan years ending December 31, 2009 and 2008, the forfeiture account totaled approximately $3,200 and $1,600, respectively.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The accompanying financial statements have been prepared using the accrual method in conformity with generally accepted accounting principles.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment Valuation and Income Recognition - Investments are maintained in pooled separate accounts and in a Group Annuity Contract and are stated at values reported by Transamerica Life Insurance Company, the trustee of the assets. Transamerica Life Insurance Company values the underlying investment accounts at quoted market prices, which represent the net asset value of shares held by the Plan at year-end.

Investment Contract with Insurance Company - In a prior year, the Plan entered into a benefit-responsive contract with two insurance companies owned by Aegon Insurance Company: Transamerica Life Insurance Company and Transamerica Financial Life Insurance Company. The insurance companies maintain the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The contract is fully-benefit responsive, therefore the contract value is the relevant measurement attributable to the contract. Contract value, as reported to the Plan by Aegon Insurance Company, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investments at contract value.

Fair Value Measurement - The Plan adopted accounting standards consistent with the FASB codification which defines fair value, establishes a framework for measuring fair value and enhances disclosures about fair value measurements for all financial assets and liabilities. The adoptions of fair value measurements has no material financial effects on the Plan's financial statements.

Income Taxes - The Plan is tax exempt under the Internal Revenue Code Section 401(K) and consequently pays no income tax.

The Internal Revenue Service has determined and informed the Company by a letter dated May 30, 2008, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan’s tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

NOTE 3 ADMINISTRATIVE EXPENSES

Most of the Plan's expenses were paid by the Sponsor. Amounts totaling $7,835 and $4,490 were paid by the Plan for benefits paid to participants and participant loan fees for the years ended December 31, 2009 and 2008, respectively.

NOTE 4 PLAN TERMINATION

Although it has not expressed any intent to do so, the Company may terminate the Plan at any time with respect to all participants by the adoption of an appropriate resolution by its owners. In the event of a complete termination of the Plan, the rights of all participants in their account balances accrued to the date of the termination are fully vested and not subject to forfeiture.

NOTE 5 INFORMATION PREPARED AND CERTIFIED BY THE TRUSTEE

The following is information prepared and certified by Transamerica Life Insurance Company:

Investments at Fair Value:

Mutual Funds:	2009	2008
Vanguard Target Retirement 2045	$ 202,698	$ 122,935
Transamerica Partners Stock Index	74,757	40,812
Jennison Natural Resources	57,832	19,098
Vanguard Target Retirement 2035	45,015	30,816
American Funds Growth Fund of America	38,296	15,819
Vanguard Target Retirement 2025	29,381	14,513
Oppenheimer Global	28,596	12,179
SSgA International Stock Index	26,640	13,601
Transamerica Partners Mid Value	26,346	14,616
Evergreen Precious Metals	25,761	9,162
Fidelity Advisor Small Cap	21,811	14,491
American Funds Washington Mutual	20,059	10,059
SSgA Mid-Cap Index	18,655	9,024
Calvert Social Investment	16,627	16,244
Transamerica Balanced	14,799	4,918
Loomis Sayles Bond	13,957	10,645
Wells Fargo Advanced Small Cap Value	13,671	6,232
Transamerica Partners Core Bond	10,607	6,117
Vanguard Pacific Stock Index	7,223	3,008
First American Real Estate Sector	5,956	3,570

NOTE 5 INFORMATION PREPARED AND CERTIFIED BY THE TRUSTEE (continued)

	2009	2008
Thornburg International Value	5,475	1,879
SSgA Small-Cap Index	5,375	2,548
Transamerica Partners High Yield Bond	4,865	3,118
Vanguard Small-Cap Growth Index	4,420	443
SSgA Bond Index	3,320	513
Transamerica Aggressive Growth	3,015	-
Franklin Flex Cap Growth	2,782	3,370
Transamerica Core Equity	1,723	911
Columbia High Income	1,069	-
Vanguard Target Retirement 2005	807	2,118
Vanguard Target Retirement 2015	752	2,828
Evergreen Utility and Telecom	521	-
BlackRock Equity Dividend	426	-
Transamerica Small/Mid Cap Val	355	-
Jennison Utility	346	-
Fidelity Advisor Leveraged Co Stock	299	-
Janus Adviser International Growth	290	-
Oppenheimer International Bond	286	16
American Funds EuroPac Growth	277	-
Janus Capital Appreciation	272	-
Ivy Science and Technology	272	-
Federated MDT Small Cap Blend	269	-
	735,904	395,602
Investments at Contract Value:		
Investment Contract with Insurance Company:		
Stable Value Option	41,200	24,224
	$ 777,104	$ 419,826

Investment Gain:	2009	2008
Net Change in Fair Value of Investments	$ 170,851	$ (156,284)
Interest on Investments	857	564
	$ 171,708	$ (155,720)

NOTE 6 INVESTMENTS

The following investments represent more than 5% of net assets available for benefits for the year ended December 31, 2009:

	2009
Vanguard Target Retirement 2045	$ 202,698
Transamerica Partners Stock Index	74,757
Jennison Natural Resources	57,832
Vanguard Target Retirement 2035	45,015
Transamerica Stable Value	41,200
	$ 421,502

The following investments represent more than 5% of net assets available for benefits for the year ended December 31, 2008:

	2008
Vanguard Target Retirement 2045	$ 122,935
Transamerica Partners Stock Index	40,812
Vanguard Target Retirement 2035	30,816
Transamerica Stable Value	24,224
	$ 218,786

NOTE 7 EXCESS CONTRIBUTIONS PAYABLE

Contributions received from participants for 2009 are net of payments of $28,916 made in February 2010, to certain active participants to return to them excess deferral contributions as required to satisfy the relevant nondiscrimination provisions of the Plan.

Contributions received from participants for 2008 are net of payments of $7,415 made in February 2009, to certain active participants to return to them excess deferral contributions as required to satisfy the relevant nondiscrimination provisions of the Plan.

NOTE 8 INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan has a benefit-responsive investment contract with Transamerica Life Insurance Company, the Trustee of the Plan, for the stable value option. The Trustee maintains Plan Contributions in an unallocated account which is part of the general assets of the Trustee. The contract is included in the financial statements at contract value as reported to the Plan by the Trustee which is substantially the same as fair value at December 31, 2009 and 2008. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct withdrawal or transfer of all or a portion of their investments at contract value. Total contract value and fair value at December 31, 2009 and 2008 was $41,200 and $24,224 respectively, and is included in investments in the accompanying Statements of Assets Available for Plan Benefits.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The average yield of the stable value option was approximately 3.16% and 3.53% during the years ended December 31, 2009 and 2008, respectively. The crediting interest rate was 2.75% and 3.50% at December 31, 2009 and 2008, respectively. The crediting interest rate is based on the rate in effect when money is deposited in the account.

NOTE 9 RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants account balances and the amounts reported in the Statements of Net Assets Available for Plan Benefits.

NOTE 10 FAIR VALUE MEASUREMENT

The Company adopted the methods of fair value measurement to value its financial assets and liabilities. Fair value is based on 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. In order to increase consistency and comparability in fair value measurements, a fair value hierarchy that prioritizes observable and unobservable inputs used to measure fair value into three broad levels has been established, which are described below:

Level 1: Quoted prices (unadjusted) in active markets that are accessible at the measurement date for identical assets or liabilities. The fair value hierarchy gives the highest priority to Level 1 inputs.

Level 2: Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in inactive markets; or model-derived valuations in which all significant inputs are observable or can be derived principally from or corroborated with observable market data.

Level 3: Unobservable inputs are used when little or no market data is available. The fair value hierarchy gives the lowest priority to Level 3 inputs.

Mutual Funds: Mutual fund shares are valued at quoted market prices in an exchange and active market, which represent the net asset values of shares held by the Plan at year end and are classified as Level 1 investments.

Guaranteed Interest Accounts: The guaranteed interest contract with an insurance company is not actively traded and significant other observable inputs are not available and are classified as Level 3 investments. Thus, the fair value of the guaranteed interest investment contract is determined by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer.

Participant Loans: Participant loans are valued at their outstanding balances, which approximate fair value and are classified as Level 3 investments.

NOTE 10 FAIR VALUE MEASUREMENT (Continued)

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

Financial assets carried at fair value and measured on a recurring basis at December 31, 2009 are classified below in one of the three levels described above.

	Level 1	Level 2	Level 3	Total
Assets				
Mutual Funds	$ 707,077	$ 28,827	$ -	$ 735,904
Investment Contract	-	41,200	-	41,200
Participant Loans	-	-	15,290	15,290
	$ 707,077	$ 70,027	$ 15,290	$ 792,394

Financial assets carried at fair value and measured on a recurring basis at December 31, 2008 are classified below in one of the three levels described above.

	Level 1	Level 2	Level 3	Total
Assets				
Mutual Funds	$ 380,039	$ 15,563	$ -	$ 395,602
Investment	-	24,224	-	24,224
Participant Loans	-	-	2,290	2,290
	$ 380,039	$ 39,787	$ 2,290	$ 422,116

NOTE 10 FAIR VALUE MEASUREMENT (Continued)

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

	December 31, 2008	Realized Gains Included in Earnings	Purchases, Issuances & Settlements	Transfers In/Out of Level 3	December 31, 2009
Participant Loans	$ 2,290	$ 69	$ 12,931	$ -	$ 15,290

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

	December 31, 2007	Realized Gains Included in Earnings	Purchases, Issuances & Settlements	Transfers In/Out of Level 3	December 31, 2008
Participant Loans	$ -	$ -	$ 2,290	$ -	$ 2,290

NOTE 11 RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for plan benefits per the financial statements at December 31, 2009 and 2008 to Form 5500:

	2009	2008
Net assets available for benefits per the financial statements	$ 775,495	$ 414,701
Employee Contributions Receivable	(10,512)	-
Employer Contributions Receivable	(1,505)	-
Excess contributions payable	28,916	7,415
Net assets available for benefits per the Form 5500	$ 792,394	$ 422,116

The following is a reconciliation of total contributions per the audited financial statements at December 31, 2009 and 2008 to Form 5500:

	2009	2008
Contributions per the financial statements	$ 262,864	$ 323,005
Add: Prior year contributions receivable	-	21,579
Less: Current year contributions receivable	(12,017)	-
Add: Excess contributions payable	28,916	7,415
Contributions per the Form 5500	$ 279,763	$ 351,999

NOTE 12 SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through October 4, 2010, the date at which the financial statements were available to be issued.

BORREGO SOLAR RETIREMENT SAVINGS PLAN
REQUIRED SUPPLEMENTAL INFORMATION
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2009

Plan Sponsor's EIN: 81-0547865
Plan Number: 001

(a)	(b) Identity of issuer, 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
	Vanguard Target Retirement 2045	Mutual Fund	**	$ 202,698
*	Transamerica Partners Stock Index	Mutual Fund	**	74,757
	Jennison Natural Resources	Mutual Fund	**	57,832
	Vanguard Target Retirement 2035	Mutual Fund	**	45,015
*	Transamerica Stable Value	Group Annuity Contract: 3.5% Interest Rate	**	41,200
	American Funds Growth Fund of America	Mutual Fund	**	38,296
	Vanguard Target Retirement 2025	Mutual Fund	**	29,381
	Oppenheimer Global	Mutual Fund	**	28,596
	SSgA International Stock Index	Mutual Fund	**	26,640
*	Transamerica Partners Mid Value	Mutual Fund	**	26,346
	Evergreen Precious Metals	Mutual Fund	**	25,761
	Fidelity Advisor Small Cap	Mutual Fund	**	21,811
	American Funds Washington Mutual	Mutual Fund	**	20,059
	SSgA Mid-Cap Index	Mutual Fund	**	18,655
	Calvert Social Investment	Mutual Fund	**	16,627
*	Transamerica Balanced	Mutual Fund	**	14,799
	Loomis Sayles Bond	Mutual Fund	**	13,957
	Wells Fargo Advanced Small Cap Value	Mutual Fund	**	13,671
*	Transamerica Partners Core Bond	Mutual Fund	**	10,607
	Vanguard Pacific Stock Index	Mutual Fund	**	7,223
	First American Real Estate Sector	Mutual Fund	**	5,956
	Thornburg International Value	Mutual Fund	**	5,475
	SSgA Small-Cap Index	Mutual Fund	**	5,375

BORREGO SOLAR RETIREMENT SAVINGS PLAN
REQUIRED SUPPLEMENTAL INFORMATION
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2009

Plan Sponsor's EIN: 81-0547865
Plan Number: 001

(a)	(b) Identity of issuer, 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
*	Transamerica Partners High Yield Bond	Mutual Fund	**	4,865
	Vanguard Small-Cap Growth Index	Mutual Fund	**	4,420
	SSgA Bond Index	Mutual Fund	**	3,320
*	Transamerica Aggressive Growth	Mutual Fund	**	3,015
	Franklin Flex Cap Growth	Mutual Fund	**	2,782
*	Transamerica Core Equity	Mutual Fund	**	1,723
	Columbia High Income	Mutual Fund	**	1,069
	Vanguard Target Retirement 2005	Mutual Fund	**	807
	Vanguard Target Retirement 2015	Mutual Fund	**	752
	Evergreen Utility and Telecom	Mutual Fund	**	521
	BlackRock Equity Dividend	Mutual Fund	**	426
*	Transamerica Small/Mid Cap Val	Mutual Fund	**	355
	Jennison Utility	Mutual Fund	**	346
	Fidelity Advisor Leveraged Co Stock	Mutual Fund	**	299
	Janus Adviser International Growth	Mutual Fund	**	290
	Oppenheimer International Bond	Mutual Fund	**	286
	American Funds EuroPac Growth	Mutual Fund	**	277
	Janus Capital Appreciation	Mutual Fund	**	272
	Ivy Science and Technology	Mutual Fund	**	272
	Federated MDT Small Cap Blend	Mutual Fund	**	269
				$ 777,104

* Indicates an identified person known to be a party-in-interest
** Cost has been omitted as investment is participant directed

BORREGO SOLAR RETIREMENT SAVINGS PLAN
REQUIRED SUPPLEMENTAL INFORMATION
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2009

Plan Sponsor's EIN: 81-0547865
Plan Number: 001

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(C) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
*	Participant Loans	Various maturity dates Interest rates 4.25% to 6.00%	$ -	$ 15,290

* Indicates an identified person known to be a party-in-interest

Attachment to 2009 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name BORREGO SOLAR RETIREMENT SAVINGS PLAN **EIN:** 81-0547865
Plan Sponsor's Name BORREGO SOLAR SYSTEMS, INC. **PN:** 001

(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
*	TRANSAMERICA LIFE INSURANCE	TRANSAMERICA BALANCED PSA COMPANY	0	14,799
*	TRANSAMERICA LIFE INSURANCE	FEDERATED MDT SMALL CAP BLEND PSA COMPANY	0	269
*	TRANSAMERICA LIFE INSURANCE	LOOMIS SAYLES BOND PSA COMPANY	0	13,957
*	TRANSAMERICA LIFE INSURANCE	OPPENHEIMER GLOBAL PSA COMPANY	0	28,596
*	TRANSAMERICA LIFE INSURANCE	TRANSAMERICA AGGRESSIVE GROWTH PSA COMPANY	0	3,015
*	TRANSAMERICA LIFE INSURANCE	TRANSAMERICA CORE EQUITY PSA COMPANY	0	1,723
*	TRANSAMERICA LIFE INSURANCE	JANUS CAPITAL APPRECIATION PSA COMPANY	0	272

Attachment to 2009 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name BORREGO SOLAR RETIREMENT SAVINGS PLAN **EIN:** 81-0547865
Plan Sponsor's Name BORREGO SOLAR SYSTEMS, INC. **PN:** 001

(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
*	TRANSAMERICA LIFE INSURANCE	COLUMBIA HIGH INCOME PSA COMPANY	0	1,069
*	TRANSAMERICA LIFE INSURANCE	TRANSAMERICA PARTNERS MID VAL PSA COMPANY	0	26,346
*	TRANSAMERICA LIFE INSURANCE	TRANSAMERICA PARTNERS HG YD BD PSA COMPANY	0	4,865
*	TRANSAMERICA LIFE INSURANCE	TRANSAMERICA PARTNERS CORE BD PSA COMPANY	0	10,607
*	TRANSAMERICA LIFE INSURANCE	CALVERT SOCIAL INVESTMENT PSA COMPANY	0	16,627
*	TRANSAMERICA LIFE INSURANCE	FIDELITY ADVISOR SMALL CAP PSA COMPANY	0	21,811
*	TRANSAMERICA LIFE INSURANCE	TRANSAMERICA STABLE VALUE GENERAL ACCOUNT COMPANY	0	41,200

Attachment to 2009 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name BORREGO SOLAR RETIREMENT SAVINGS PLAN **EIN:** 81-0547865
Plan Sponsor's Name BORREGO SOLAR SYSTEMS, INC. **PN:** 001

(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
*	TRANSAMERICA LIFE INSURANCE	TRANSAMERICA PARTNERS STK IDX PSA COMPANY	0	74,757
*	TRANSAMERICA LIFE INSURANCE	AMERICAN FUNDS WASH MUT INV PSA COMPANY	0	20,059
*	TRANSAMERICA LIFE INSURANCE	AMERICAN FUNDS GRTH FUND OF AM PSA COMPANY	0	38,296
*	TRANSAMERICA LIFE INSURANCE	FRANKLIN FLEX CAP GROWTH PSA COMPANY	0	2,782
*	TRANSAMERICA LIFE INSURANCE	WELLS FARGO ADV SMALL CAP VAL PSA COMPANY	0	13,671
*	TRANSAMERICA LIFE INSURANCE	SSGA SMALL-CAP INDEX PSA COMPANY	0	5,375
*	TRANSAMERICA LIFE INSURANCE	SSGA INTERNATIONAL STOCK IND PSA COMPANY	0	26,640

Attachment to 2009 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name BORREGO SOLAR RETIREMENT SAVINGS PLAN **EIN:** 81-0547865
Plan Sponsor's Name BORREGO SOLAR SYSTEMS, INC. **PN:** 001

(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
*	TRANSAMERICA LIFE INSURANCE	SSGA MID-CAP INDEX PSA COMPANY	0	18,655
*	TRANSAMERICA LIFE INSURANCE	SSGA BOND INDEX PSA COMPANY	0	3,320
*	TRANSAMERICA LIFE INSURANCE	VANGUARD TARGET RET 2035 PSA COMPANY	0	45,015
*	TRANSAMERICA LIFE INSURANCE	VANGUARD TARGET RET 2045 PSA COMPANY	0	202,698
*	TRANSAMERICA LIFE INSURANCE	VANGUARD TARGET RET 2005 PSA COMPANY	0	807
*	TRANSAMERICA LIFE INSURANCE	VANGUARD TARGET RET 2015 PSA COMPANY	0	752
*	TRANSAMERICA LIFE INSURANCE	VANGUARD TARGET RET 2025 PSA COMPANY	0	29,381

Attachment to 2009 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name BORREGO SOLAR RETIREMENT SAVINGS PLAN **EIN:** 81-0547865
Plan Sponsor's Name BORREGO SOLAR SYSTEMS, INC. **PN:** 001

(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
*	TRANSAMERICA LIFE INSURANCE	BLACKROCK EQUITY DIVIDEND PSA COMPANY	0	426
*	TRANSAMERICA LIFE INSURANCE	FIDELITY ADV LEVERAGED CO STK PSA COMPANY	0	299
*	TRANSAMERICA LIFE INSURANCE	TRANSAMERICA SMALL/MID CAP VAL PSA COMPANY	0	355
*	TRANSAMERICA LIFE INSURANCE	VANGUARD SMALL-CAP GROWTH IND PSA COMPANY	0	4,420
*	TRANSAMERICA LIFE INSURANCE	AMERICAN FUNDS EUROPAC GROWTH PSA COMPANY	0	277
*	TRANSAMERICA LIFE INSURANCE	JANUS ADVISER INTL GROWTH PSA COMPANY	0	290
*	TRANSAMERICA LIFE INSURANCE	VANGUARD PACIFIC STOCK INDEX PSA COMPANY	0	7,223

Attachment to 2009 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name BORREGO SOLAR RETIREMENT SAVINGS PLAN **EIN:** 81-0547865
Plan Sponsor's Name BORREGO SOLAR SYSTEMS, INC. **PN:** 001

(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
*	TRANSAMERICA LIFE INSURANCE	EVERGREEN PRECIOUS METALS PSA COMPANY	0	25,761
*	TRANSAMERICA LIFE INSURANCE	EVERGREEN UTILITY AND TELECOM PSA COMPANY	0	521
*	TRANSAMERICA LIFE INSURANCE	IVY SCIENCE & TECHNOLOGY PSA COMPANY	0	272
*	TRANSAMERICA LIFE INSURANCE	JENNISON NATURAL RESOURCES PSA COMPANY	0	57,832
*	TRANSAMERICA LIFE INSURANCE	JENNISON UTILITY PSA COMPANY	0	346
*	TRANSAMERICA LIFE INSURANCE	FIRST AMERICAN REAL ESTATE SEC PSA COMPANY	0	5,956
*	TRANSAMERICA LIFE INSURANCE	OPPENHEIMER INTERNATIONAL BOND PSA COMPANY	0	286

Attachment to 2009 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name BORREGO SOLAR RETIREMENT SAVINGS PLAN **EIN:** 81-0547865
Plan Sponsor's Name BORREGO SOLAR SYSTEMS, INC. **PN:** 001

(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
*	TRANSAMERICA LIFE INSURANCE	THORNBURG INTERNATIONAL VALUE PSA COMPANY	0	5,475
*	PARTICIPANT PLAN LOAN	PARTICIPANT PLAN LOANS 1-5 YEARS INTEREST RANGE 4.25% TO 6.00%	0	15,290