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
ROPERS, MAJESKI SHAREHOLDERS & STAFF 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 005

1c Effective date of plan 01/01/1991

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
ROPERS, MAJESKI, KOHN, & BENTLEY

1001 MARSHALL STREET
REDWOOD CITY, CA 94063

2b Employer Identification Number (EIN) 94-2203664

2c Sponsor's telephone number 650-364-8200

2d Business code (see instructions) 541110

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.	10/11/2010	WILLIAM JOHNSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/11/2010	WILLIAM JOHNSON
	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")
ROPERS, MAJESKI, KOHN, & BENTLEY

1001 MARSHALL STREET
REDWOOD CITY, CA 94063

3b Administrator's EIN
94-2203664

3c Administrator's telephone number
650-364-8200

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**	200
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**	150
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	45
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	195
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	195
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	195
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	3
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2A 2E 2F 2G 2J 2R 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)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2009** **This Form is Open to Public Inspection.**

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

A Name of plan
ROPERS, MAJESKI SHAREHOLDERS & STAFF 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 005

C Plan sponsor's name as shown on line 2a of Form 5500
ROPERS, MAJESKI, KOHN, & BENTLEY

D Employer Identification Number (EIN)
94-2203664

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

NOLLENBERGER CAPITAL PARTNERS, INC.

01-0556189

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

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

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

TD AMERITRADE

82-0543156

(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?
50 55 72	NONE	1634	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

MILLIMAN

91-0675641

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 17 37 38 50 59	NONE	27693	Yes [X] No [ ]	Yes [ ] No [X]	2822	Yes [ ] No [X]

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

RBC WEALTH MANAGEMENT

41-1416330

(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?
50 51	NONE	12744	Yes [ ] No [X]	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
MILLIMAN	15 17 37 38 50 59	2822
(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.	
MATRIX FINANCIAL SOLUTIONS, INC. 20-1591048	REVENUE SHARING USED TO OFFSET TPA FEES	

(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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

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

A Name of plan
ROPERS, MAJESKI SHAREHOLDERS & STAFF 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 005

C Plan sponsor's name as shown on line 2a of Form 5500
ROPERS, MAJESKI, KOHN, & BENTLEY

D Employer Identification Number (EIN)
94-2203664

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	6820	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1110000	1110000
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	4037279	4474849
(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)	689975	745040
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	14559627	18793404
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	6902680	8802644

			(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	27306381	33925937
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	162	
k	Total liabilities (add all amounts in lines 1g through1j)	1k	162	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	27306219	33925937

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)	1110000	
	(B) Participants	2a(1)(B)	1449112	
	(C) Others (including rollovers)	2a(1)(C)	5	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2559117
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	21407	
	(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)	50596	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		72003
	(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)	399246	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		399246
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		3545220
c Other income	2c		1964095
d Total income. Add all **income** amounts in column (b) and enter total	2d		8539681
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2043111	
(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)		2043111
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	27693	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	15474	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		43167
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2086278
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		6453403
l Transfers of assets:			
(1) To this plan	2l(1)		166315
(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: SEILER LLP (2) EIN: 94-1624276

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

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

Part IV Compliance Questions

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

During the plan year:

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

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
ROPERS, MAJESKI SHAREHOLDERS & STAFF 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 005

C Plan sponsor's name as shown on line 2a of Form 5500
ROPERS, MAJESKI, KOHN, & BENTLEY

D Employer Identification Number (EIN)
94-2203664

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): 75-3182674

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):

ROPERS MAJESKI STAFF SHAREHOLDERS AND NON-EQUITY PARTNERS PROFIT SHARING 401(k) PLAN

FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

ROPERS MAJESKI STAFF SHAREHOLDERS AND NON-EQUITY PARTNERS PROFIT SHARING 401(k) PLAN
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Independent Auditors' Report	1
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SUPPLEMENTAL SCHEDULE	
Schedule H, line 4i – Schedule of Assets (Held At End of Year)	14

Other schedules required by Section 2520.103.10 of the Department of Labor Regulations for Reporting and Disclosure under Employee Retirement and Income Security Act of 1974 have been omitted because they are not applicable.

SEILER LLP
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

To the Board of Trustees of
ROPERS MAJESKI STAFF SHAREHOLDERS AND
NON-EQUITY PARTNERS PROFIT SHARING 401(k) PLAN

We were engaged to audit the financial statements of Ropers Majeski Staff Shareholders and Non-Equity Partners Profit Sharing Plan 401(k) Plan (the "Plan") as of and for the years ended December 31, 2009 and 2008, and the supplemental schedule as of December 31, 2009, as listed in the accompanying table of contents. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information in Note 3, which was certified by MG Trust Company, LLC, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2009 and 2008 and for the years then ended, that the information provided to the plan administrator by the custodian is complete and accurate.

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

Seiler LLP

Redwood City, California
August 27, 2010

Silicon Valley Office Three Lagoon Drive, Suite 400 Redwood City, CA 94065 t. 650.365.4646 f. 650.368.4055
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ROPERS MAJESKI STAFF SHAREHOLDERS AND NON-EQUITY PARTNERS PROFIT SHARING 401(k) PLAN
Statements of Net Assets Available for Benefits

	December 31, 2009	December 31, 2008
ASSETS		
INVESTMENTS		
Investments at fair value	$ 32,070,897	$ 25,499,586
Participant loans	745,040	689,975
Total investments	32,815,937	26,189,561
CONTRIBUTIONS RECEIVABLE		
Employer	1,110,000	1,110,000
CASH	-	6,820
Total assets	33,925,937	27,306,381
LIABILITIES		
OTHER LIABILITIES	-	162
Total liabilities	-	162
NET ASSETS AVAILABLE FOR BENEFITS	$ 33,925,937	$ 27,306,219

See Notes to Financial Statements

ROPERS MAJESKI STAFF SHAREHOLDERS AND NON-EQUITY PARTNERS PROFIT SHARING 401(k) PLAN
Statements of Changes in Net Assets Available for Benefits

	For the Years Ended December 31, 2009	2008
ADDITIONS		
Additions to net assets attributed to investment income:		
Net appreciation (depreciation) in fair value of investments	$ 5,500,718	$ (11,447,792)
Interest and dividends	479,846	862,364
	5,980,564	(10,585,428)
Contributions:		
Participants	1,449,117	1,507,442
Employer	1,110,000	1,110,000
	2,559,117	2,617,442
Total additions	8,539,681	(7,967,986)
DEDUCTIONS		
Deductions from net assets attributed to:		
Benefits paid to participants	2,043,111	399,259
Administrative expenses	43,167	50,450
Total deductions	2,086,278	449,709
NET INCREASE (DECREASE)	6,453,403	(8,417,695)
TRANSFERS FROM ROPERS MAJESKI ASSOCIATES 401(k) PLAN	166,315	40,503
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	27,306,219	35,683,411
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	$ 33,925,937	$ 27,306,219

See Notes to Financial Statements

1. DESCRIPTION OF PLAN

The following description of the Ropers Majeski Staff Shareholders and Non-Equity Partners Profit Sharing 401(k) 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:

The Plan is a defined contribution plan covering employees of Ropers, Majeski, Kohn & Bentley, A Professional Corporation (the "Company"), who have completed a year of employment with 1,000 hours of service, attained age 21, and are not an "Associate Attorney". The Plan was most recently amended effective December 31, 2009 to allow non-spouse rollover distribution and to comply with regulatory changes. The Plan is subject to the provisions of the Employee Retirement Income Security Act (ERISA) of 1974.

Contributions:

Each year, participants may contribute up to 100 percent of pretax annual compensation, as defined in the Plan up to the maximum allowed by the Internal Revenue Code. There are two types of salary deferrals offered by the Plan: regular 401(k) deferrals and Roth 401(k) deferrals. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. The Company may make a discretionary profit sharing contribution each year as determined by the governing body of the Company. Total employer profit sharing contribution for the years ended December 31, 2009 and 2008, was $1,110,000 and $1,110,000 respectively.

Investment Options:

Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various mutual funds, money market funds and segregated brokerage accounts as investment options for participants. The types of mutual funds include, but are not limited to, growth funds, balanced funds, fixed income funds, foreign/international funds, blend funds and asset allocation funds.

1. **DESCRIPTION OF PLAN** (continued)

Participant Accounts:

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. All contributions, earnings on investments, and charges are recorded in separate accounts maintained by each participant. Participants can change their investment options at any time.

***Vesting*:**

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of service. A participant is 100 percent vested after six years of credited service.

Participant Loans:

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account and bear interest at rates that range from 4.25% to 9.25%, which are commensurate with local prevailing rates as determined by the plan administrator. Principal and interest is paid ratably through semi-monthly payroll deductions.

Payment of Benefits:

On termination of service due to death, disability, or retirement, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

Forfeited Accounts:

Forfeited non-vested accounts totaled $11,022 and $17,701 during December 31, 2009 and 2008, respectively, and these were fully allocated as additional employer profit sharing contributions.

2. SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting:

The financial statements are prepared on the accrual basis of accounting.

Use of Estimates:

The preparation of financial statements in conformity with U.S. generally accepted accounting principles ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition:

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation and depreciation include the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits:

Benefits are recorded when paid.

Administrative Expenses:

The majority of expenses of maintaining the Plan are paid by the Company.

Recent Accounting Pronouncement:

Effective July 1, 2009, the Financial Accounting Standards Board's ("FASB") Accounting Standards Codification ("ASC") became the single official source of authoritative, nongovernmental GAAP in the United States. The historical GAAP hierarchy was eliminated and the ASC became the only level of authoritative GAAP, other than guidance issued by the Securities and Exchange Commission. The Company's accounting policies were not affected by the conversion to the ASC.

3. INVESTMENTS

The following investments represent 5 percent or more of the Plan's net assets.

	2009	2008
Investments certified and held by MG Trust Company, LLC (a)		
Mutual funds:		
Davis NY Venture Fund	$ 3,058,661	$ 2,402,338
Income Fund of America	2,584,715	2,119,148
Baron Asset Fund	2,443,560	2,047,669
EuroPacific Growth Fund	2,412,877	2,045,234
PIMCO Total Return Fund	2,382,731	1,417,275
Other mutual funds less than 5%	5,910,860	4,527,963
Money market account:		
Federated Auto Cash Mgmt Fund	4,474,849	4,037,279
Total investments certified (Unaudited)	23,268,253	18,596,906
Other investments held under segregated brokerage accounts (Audited)	8,802,644	6,902,680
Total investments	$ 32,070,897	$ 25,499,586

During 2009 and 2008, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value by $5,500,718 and $(11,447,792), respectively, as follows:

	2009	2008
Mutual funds	$ 3,548,282	$ (8,575,470)
Segregated brokerage accounts	1,948,680	(2,873,064)
Other	3,756	742
Net appreciation (depreciation)	$ 5,500,718	$ (11,447,792)

(a) In accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, investment information including investment income (loss) from mutual funds and money market accounts, shown in the accompanying financial statements and supplemental schedule, has been certified as complete and accurate by the custodian of the Plan.

4. FAIR VALUE MEASUREMENTS

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

Level 1 — Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 — Inputs to the valuation methodology include

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

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 — Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

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

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

Money market account: Valued using amortized cost which approximates fair value.

Corporate stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

4. FAIR VALUE MEASUREMENTS (continued)

Certificates of deposit: Valued at fair value 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: Valued at amortized cost, which approximates fair value.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2009 and 2008:

	Assets at Fair Value as of December 31, 2009			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Fixed income funds	$ 2,411,793	$ -	$ -	$ 2,411,793
Balanced funds	2,584,715	-	-	2,584,715
Growth funds	5,502,196	-	-	5,502,196
Blend funds	3,058,661	-	-	3,058,661
Foreign funds	2,412,877	-	-	2,412,877
Capital preservation fund	-	-	1,083,347	1,083,347
Other funds	1,739,815	-	-	1,739,815
Money market accounts	4,474,849	-	-	4,474,849
Segregated brokerage accounts:				
Cash	920,874	-	-	920,874
Common stock	4,106,697	-	-	4,106,697
Mutual funds	3,585,422	-	-	3,585,422
Certificates of deposit	-	145,181	-	145,181
Other	44,470	-	-	44,470
Participant loans	-	-	745,040	745,040
Total assets at fair value	$ 30,842,369	$ 145,181	$ 1,828,387	$ 32,815,937

4. FAIR VALUE MEASUREMENTS (continued)

	Assets at Fair Value as of December 31, 2008			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Fixed income funds	$ 1,417,275	$ -	$ -	$ 1,417,275
Balanced funds	2,119,148	-	-	2,119,148
Growth funds	4,518,184	-	-	4,518,184
Blend funds	2,402,338	-	-	2,402,338
Foreign funds	2,045,234	-	-	2,045,234
Capital preservation fund	-	-	721,303	721,303
Other funds	1,336,145	-	-	1,336,145
Money market accounts	4,037,279	-	-	4,037,279
Segregated brokerage accounts:				
Cash	732,800	-	-	732,800
Common stock	3,224,896	-	-	3,224,896
Mutual funds	2,167,927	-	-	2,167,927
Certificates of deposit	-	761,487	-	761,487
Other	15,570	-	-	15,570
Participant loans	-	-	689,975	689,975
Total assets at fair value	$ 24,016,796	$ 761,487	$ 1,411,278	$ 26,189,561

Level 3 Gains and Losses

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

	Level 3 Assets For the Year Ended December 31, 2009	
	Federated Cap Preservation Fund	Participant loans
Balance, beginning of year	$ 721,303	$ 689,975
Realized gains (losses)	-	-
Unrealized gains (losses) relating to instruments still held at the reporting date	-	-
Purchases, sales issuances and settlements (net)	362,044	55,065
Balance, end of year	$ 1,083,347	$ 745,040

4. FAIR VALUE MEASUREMENTS (continued)

Level 3 Gains and Losses (continued)

	Level 3 Assets For the Year Ended December 31, 2008	
	Federated Cap Preservation Fund	Participant loans
Balance, beginning of year	$ 608,266	$ 585,179
Realized gains (losses)	-	-
Unrealized gains (losses) relating to instruments still held at the reporting date	-	-
Purchases, sales issuances and settlements (net)	113,037	104,796
Balance, end of year	$ 721,303	$ 689,975

The Plan uses the Net Asset Value (NAV) to determine the fair value of Federated Capital Preservation Fund (the "Fund") which does not have a readily determinable fair value and prepares its financial statements consistent with the measurement principles of an investment company or have the attributes of an investment company. The Fund invests primarily in stable value products such as guaranteed investment contracts and synthetic guaranteed investment contracts. Investors in the Fund are limited to those defined contribution retirement plan trusts set forth in the trust agreement ("Participants").

Participants may purchase units of the Fund daily based on the established unit value of $10.00. Participants may redeem units of the Fund for the purpose of funding a bona fide benefit payment, making a loan, honoring an employee-directed transfer of the employee's interest in the plan to another investment election, or paying fees. Participants may make withdrawals from the Fund for other purposes generally only upon 12 months' advance written notice to the trustee. All Participants of the Fund have a proportionate undivided interest in all assets of the Fund. Net investment income is distributed to Participants monthly and is reinvested to purchase additional units.

5. CERTIFICATES OF DEPOSIT

Certificates of deposit at December 31, 2009 and 2008 consist of amounts on deposit at banks or savings and loan associations, with interest rates ranging from 4.30% to 5.25%, with maturities through January 2012. Each certificate of deposit was not in excess of federally insured limits at December 31, 2009 and 2008.

6. RELATED PARTY TRANSACTIONS

Certain Plan investments are shares of mutual funds and money market funds under the custody of MG Trust Company, LLC. MG Trust is the custodian as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions and are exempt from prohibitions under ERISA. Fees paid by the Plan for the investment and management trustee services amounted to $15,474 and $18,790 for the years ended December 31, 2009 and 2008, respectively. In addition, the transactions fees paid by the participants were $27,693 and $31,660 for the years ended December 31, 2009 and 2008, respectively.

7. PLAN TERMINATION

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

8. TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated December 16, 2005, that the Plan is 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.

9. RISKS AND UNCERTAINTIES

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

10. SUBSEQUENT EVENTS

The Plan has evaluated subsequent events and transactions that occurred after the date of the Statement of Net Assets Available for Benefits through August 27, 2010, the date the financial statements were issued. The financial statements include all events or transactions, including estimates, required to be recognized in accordance with generally accepted accounting principles. The Plan has determined that there are no unrecognized subsequent events that require additional disclosure.

SUPPLEMENTAL SCHEDULE

ROPERS MAJESKI STAFF SHAREHOLDERS AND NON-EQUITY PARTNERS PROFIT SHARING 401(k) PLAN
Employer Identification Number: 94-2203664
Plan Number: 005
Schedule H, line 4i - Schedule of Assets (Held At End of Year)
For the Year Ended December 31, 2009

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	Federated Auto Cash Management	Money Market Fund	**	$ 4,474,849
	Davis NY Venture Fund	Mutual Fund	**	3,058,661
	American Fund Income Fund	Mutual Fund	**	2,584,715
	Baron Asset Fund	Mutual Fund	**	2,443,560
	American Fund Euro Pacific Growth	Mutual Fund	**	2,412,877
	PIMCO Total Return Fund	Mutual Fund	**	2,382,731
	Fidelity Advisor Mid Cap Fund	Mutual Fund	**	1,384,088
	Federated Cap Preservation Fund	Mutual Fund	**	1,083,347
	American Fund Growth Fund	Mutual Fund	**	955,469
	Fidelity Advisor Small Cap Fund	Mutual Fund	**	719,079
	Dreyfus Basic S&P 500 Fund	Mutual Fund	**	715,361
	Russell Lifepoints Eq Aggregate Strategy	Mutual Fund	**	383,199
	Russell Lifepoints Aggregate Strategy	Mutual Fund	**	303,339
	Russell Lifepoints Conservative Strategy	Mutual Fund	**	104,832
	Russell Lifepoints Balanced Strategy	Mutual Fund	**	87,755
	Russell Lifepoints Moderate Strategy	Mutual Fund	**	71,973
	Allianz NFJ Dividend Value A	Mutual Fund	**	35,159
	Allianz NFJ Small Cap Value	Mutual Fund	**	30,585
	BlackRock Inflation Protected Bond	Mutual Fund	**	29,062
	American Century Mid Cap Value	Mutual Fund	**	7,612
	Ameritrade IDA Asset	Various	**	2,355,743
	Other segregated accounts	Various	**	6,446,901
				32,070,897
*	Participant loans	Interest ranges from 4.75% to 9.25%		745,040
				$ 32,815,937

* Managed by party-in interest
** Information is not required as Investments are participant directed

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

Plan Name ROPERS, MAJESKI SHAREHOLDERS & STAFF 401(K) PROFIT SHARING PLAN **EIN:** 94-2203664
Plan Sponsor's Name ROPERS, MAJESKI, KOHN, & BENTLEY **PN:** 005

(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
	Allianz NFJ Dividend Val A	Mutual Fund 3,390.490 Shares		35,159
	Allianz NFJ Sm Cap Val A	Mutual Fund 1,318.876 Shares		30,585
	Amer Century Mid Cap Val Adv	Mutual Fund 709.433 Shares		7,612
	Baron Asset Fund	Mutual Fund 52,879.467 Shares		2,443,560
	BlackRock Inf Pr Bond Cl A	Mutual Fund 2,711.044 Shares		29,062
	Davis NY Venture Fd Cl A	Mutual Fund 98,730.186 Shares		3,058,661
	Dreyfus Basic S&P 500 Stk	Mutual Fund 31,458.248 Shares		715,361

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

Plan Name ROPERS, MAJESKI SHAREHOLDERS & STAFF 401(K) PROFIT SHARING PLAN **EIN:** 94-2203664
Plan Sponsor's Name ROPERS, MAJESKI, KOHN, & BENTLEY **PN:** 005

(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
	EuroPacific Grow Fd Cl A	Mutual Fund 62,933.671 Shares		2,412,877
	Federated Auto Cash Mgmt Tr	Money Market Fund 4,474,849.130 Shares		4,474,849
	Federated Cap Appre Fd	Mutual Fund 108,334.702 Shares		1,083,347
	Fidelity Adv Mid Cap Cl A	Mutual Fund 85,649.032 Shares		1,384,088
	Fidelity Adv Sm Cap Cl A	Mutual Fund 32,581.722 Shares		719,079
	Growth Fd of Amer Cl A	Mutual Fund 34,960.457 Shares		955,469
	Income Fd of Amer Cl A	Mutual Fund 166,863.431 Shares		2,584,715

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

Plan Name ROPERS, MAJESKI SHAREHOLDERS & STAFF 401(K) PROFIT SHARING PLAN **EIN:** 94-2203664
Plan Sponsor's Name ROPERS, MAJESKI, KOHN, & BENTLEY **PN:** 005

(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
	PIMCO Total Return A	Mutual Fund 220,623.190 Shares		2,382,731
	Russell Lifepts Ag Str D	Mutual Fund 33,968.564 Shares		303,339
	Russell Lifepts Bal Strat D	Mutual Fund 9,227.607 Shares		87,755
	Russell Lifepts Con Strat D	Mutual Fund 10,535.924 Shares		104,832
	Russell Lifepts Eq Agr St	Mutual Fund 47,191.986 Shares		383,199
	Russell Lifepts Mod Strat D	Mutual Fund 7,329.265 Shares		71,973
	Ameritrade Accounts	Other Assets-Brokerage A/C		2,355,743

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

Plan Name ROPERS, MAJESKI SHAREHOLDERS & STAFF 401(K) PROFIT SHARING PLAN **EIN:** 94-2203664
Plan Sponsor's Name ROPERS, MAJESKI, KOHN, & BENTLEY **PN:** 005

(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
	Segregated Accounts	Other Assets-Brokerage A/C		6,446,901
*	Participant Loans	Interest Rates 4.25% to 9.25%		745,040