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
RIVKIN RADLER LLP 401(K) SAVINGS & PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 01/01/1990

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

926 RXR PLAZA
UNIONDALE, NY 11556-0926

2b Employer Identification Number (EIN) 11-1853927

2c Sponsor's telephone number 516-357-3000

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.	10/12/2010	PAUL CZLADNICKI
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2010	WILLIAM M. SAVINO
	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")
RIVKIN RADLER LLP

926 RXR PLAZA
UNIONDALE, NY 11556-0926

3b Administrator's EIN
11-1853927

3c Administrator's telephone number
516-357-3000

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**	356
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**	261
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	106
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	367
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	367
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	367
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	11
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 2K 3B 2J 2F

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
RIVKIN RADLER LLP 401(K) SAVINGS & PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
RIVKIN RADLER LLP

D Employer Identification Number (EIN)
11-1853927

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

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

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

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

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

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

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

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

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

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

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

(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)

FIDELITY INVESTMENTS OP CO, INC.

04-2647786

(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?
37 50 60 64 65	N/A	18287	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

BUCK CONSULTANTS

13-3954297

(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?
16 29 50 70	N/A	12300	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 ☐

(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
FIDELITY INVESTMENTS OP CO, INC.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
STATE STREET BANK & TRUST CO 04-1867445	ABF LARGE CAP VALUE PA FUND 0.35% OF FUND ANNUALLY

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS OP CO, INC.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DST SYSTEMS, INC. 43-1581814	BARON ASSET FUND 0.40% OF FUND ANNUALLY BARON SMALL CAP 0.40% OF FUND ANNUALLY

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS OP CO, INC.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
NORTHERN TRUST CO 50 SOUTH LASALLE CHICAGO, IL 60607	NORTHERN SM CAP VAL 0.35% OF FUND ANNUALLY

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
FIDELITY INVESTMENTS OP CO, INC.	60	0
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
BOSTON FINANCIAL DATA SVCS 04-2526037	ROYCE LOW PRICED STOCK FUND 0.45% OF FUND ANNUALLY	

(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 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
RIVKIN RADLER LLP 401(K) SAVINGS & PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
RIVKIN RADLER LLP

D Employer Identification Number (EIN)
11-1853927

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)	216638	308442
(2) Participant contributions	1b(2)	0	0
(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)	442340	507877
(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)	28442124	37604183
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	29101102	38420502
	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	29101102	38420502

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)	1445637	
	(B) Participants	2a(1)(B)	2248549	
	(C) Others (including rollovers)	2a(1)(C)	3224	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		3697410
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	14675	
	(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)	30220	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		44895
	(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)	535353	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		535353
	(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)		7379150
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		11656808
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2306786	
(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)		2306786
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)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	30622	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		30622
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2337408
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		9319400
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: MARGOLIN, WINER & EVENS LLP (2) EIN: 11-1558868

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		10000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

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

A Name of plan
RIVKIN RADLER LLP 401(K) SAVINGS & PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
RIVKIN RADLER LLP

D Employer Identification Number (EIN)
11-1853927

Part I Distributions

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

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

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

EIN(s): 04-6568107

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** 21

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):

RIVKIN RADLER LLP 401(k) SAVINGS AND PROFIT SHARING PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

Year Ended December 31, 2009

RIVKIN RADLER LLP 401(k) SAVINGS AND PROFIT SHARING PLAN

CONTENTS

Report of Independent Accountants 1

Financial Statements:

Statements of Net Assets Available for Benefits 2

Statement of Changes in Net Assets Available for Benefits 3

Notes to Financial Statements 4 - 9

Supplemental Schedule -

Schedule of Assets Held for Investment Purposes 10

Margolin, Winer & Evens LLP
CERTIFIED PUBLIC ACCOUNTANTS

Report of Independent Accountants

The Board of Trustees
Rivkin Radler LLP 401(k) Savings
and Profit Sharing Plan
Uniondale, New York

We were engaged to audit the accompanying statements of net assets available for benefits of Rivkin Radler LLP 401(k) Savings and Profit Sharing Plan (the "Plan") as of December 31, 2009 and 2008, and the related statement of changes in net assets available for benefits for the year ended December 31, 2009 and the supplemental schedule of assets held for investment purposes as of December 31, 2009. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information reported in the financial statements, which was certified by Fidelity Management Trust Company, the trustee of the assets 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 trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the trustee as of December 31, 2009 and 2008, and for the year ended December 31, 2009 that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Margolin, Winer & Evens LLP

Garden City, New York
October 5, 2010

RIVKIN RADLER LLP 401(k) SAVINGS AND PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31,	**2009**	2008
ASSETS		
Investments, at Fair Value	**$ 37,604,183**	$ 28,442,124
Participant Loans	**507,877**	442,340
Employer Contributions Receivable	**308,442**	216,638
Net Assets Available for Benefits	**$ 38,420,502**	$ 29,101,102

See report of independent accountants.
The accompanying notes are an integral part of these statements.

RIVKIN RADLER LLP 401(k) SAVINGS AND PROFIT SHARING PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Year Ended December 31,	**2009**
Investment Income:	
Interest and dividends	**$ 580,248**
Net appreciation in fair value of investments (Note 2)	**7,379,150**
	7,959,398
Contributions (Note 1):	
Employees	**2,248,549**
Employer	**1,445,637**
	3,694,186
Rollover From Other Plans	**3,224**
Deductions from Net Assets Attributed to:	
Benefits paid to participants	**2,306,786**
Administrative expenses	**30,622**
	2,337,408
Net Increase	**9,319,400**
Net Assets Available for Benefits - beginning of year	**29,101,102**
Net Assets Available for Benefits - end of year	**$ 38,420,502**

See report of independent accountants.
The accompanying notes are an integral part of this statement.

RIVKIN RADLER LLP 401(k) SAVINGS AND PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

1. Description of Plan

The following brief description of the Rivkin Radler LLP 401(k) Savings and Profit Sharing Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan documents for more complete information.

General - The Plan is a participant-directed defined contribution plan covering all eligible partners and employees of Rivkin Radler LLP (the "Employer"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Investments of the Plan are held by a trust established under the Plan with Fidelity Management Trust Company (the "Trustee" and the "Custodian"). The Trustee invests all contributions and allocates to each participant account its proportionate share of investment income.

Contributions - The Plan is funded by Employer profit sharing contributions in such amount, if any, as determined by the Employer, in its sole discretion, and shall be made from the profits of the Employer. Profit sharing contributions of $1,245,232 were recorded in 2009.

The Employer makes a discretionary matching 401(m) contribution of 25% of the first 3% of the 401(k) salary deferral amounts that the participants have contributed. In 2009, the Employer made matching contributions of $200,405.

Participants may contribute a minimum of 1% up to a maximum of 60% of pretax annual compensation, as defined in the Plan. A participant's total contributions in any year may not exceed the maximum amounts for that year as specified in the Internal Revenue Code and regulations thereunder. Highly compensated employees (as defined by the Internal Revenue Service) may be limited to a smaller contribution.

Administrative expenses - During 2009, administrative expenses totaled $30,622 and were deducted from participant accounts. Certain administrative functions are performed by officers or employees of the Employer. No such officer or employee receives compensation from the Plan.

Participant accounts - Each participant's account is credited with an allocation of (a) contributions, and (b) 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 vested account.

Vesting - Participants are immediately 100% vested in their own contributions and the related share of Plan earnings. Vesting of Employer matching and profit sharing contributions is based on years of credited service, as defined. A participant is 100% vested in Employer matching contributions after three years of credited service. Vesting in Employer profit sharing contributions made before January 1, 2007 is 100% after five years of credited service. Vesting in Employer profit sharing contributions made after December 31, 2006 is as follows:

Years of Credited Service	Vesting %
1	0%
2	20
3	40
4	60
5	100

If the Plan is deemed top-heavy, vesting in all Employer contributions shall be 100% after three years of credited service. A participant becomes 100% vested in all Employer contributions upon death, disability or the attainment of age 65.

Payment of benefits - Upon termination of employment, a participant may receive benefits equal to the value of his or her vested account, either in a lump sum, or in installments over a period of up to 10 years.

Loans to participants - Participants may borrow from their account a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Loan transactions are treated as a transfer from the participant investment fund to the participant loan receivable category. The maximum repayment term shall be five years unless the loan is for the purchase of a participant's primary residence, in which case the term may be up to ten years. Loans are secured by the balance in the participant's account. Interest rates are determined to be the prime rate on the date of the loan plus 1%. Loan repayments are deposited into the participant's account through payroll deductions and interest paid by the participant is credited to the participant's account.

Forfeited accounts and unallocated assets - When certain terminations of participants in the Plan occur, the nonvested portion of the participant's account, as defined by the Plan, represents a forfeiture.

However, if the participant is re-employed and fulfills certain requirements, as defined in the Plan, the participant's account will be reinstated.

At December 31, 2009 and 2008, forfeited non-vested amounts totaled $8,455 and $5,022, respectively. Unvested forfeitures are used to reduce the Employer contribution. During 2009, $5,034 of forfeitures were allocated to participant accounts.

At December 31, 2009 and 2008, Employer profit sharing contributions and investment income thereon totaling $951,133 and $957,236, respectively, were not yet allocated to participant accounts. During 2009, $1,176,206, exclusive of the forfeited amounts described in the preceding paragraph, was allocated to participant accounts.

Plan termination - Although it has not expressed any intent to do so, the Employer has a 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 a Plan termination, participants will become 100% vested in their accounts.

2. Summary of Significant Accounting Policies

Basis of presentation - The accompanying financial statements of the Plan have been prepared on an accrual basis and present the net assets available for benefits and changes in those net assets. Amounts allocated to accounts of participants who have elected to withdraw from the Plan are recorded as distributions when paid.

Investment valuation and income recognition - 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 a 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 or depreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Benefits - Benefits are recorded when paid.

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

Subsequent events - The Plan has evaluated events and transactions for potential recognition or disclosure through October 5, 2010, the date the financial statements were available to be issued.

3. Investments

Fidelity Management Trust Company has certified to the accuracy and completeness of investments and related income as reported in the accompanying financial statements and supplemental schedule.

Investments that represent 5% or more of the Plan's net assets available for benefits are as follows:

	December 31,	
	2009	2008
Fidelity Contrafund	$ 6,018,914	$ 5,212,014
Fidelity Growth Company Fund	6,175,041	4,460,548
Fidelity Magellan Fund	4,138,341	2,827,464
Fidelity Retirement Money Market Portfolio	4,294,793	4,112,631
Fidelity Government Income Fund	*	1,862,597

* Less than 5%

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 statement of net assets available for benefits.

4. Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, "Fair Value Measurements and Disclosures," establishes a framework for measuring fair value that 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 summarized as follows:

Level 1 - Valuations based on unadjusted quoted prices in active markets for identical assets or liabilities that the Plan has the ability to access. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these securities does not entail a significant degree of judgment. (Level 1 investments consist of registered investment companies (mutual funds) which are valued at the net asset value (NAV) of shares held by the Plan at year end where NAV is publicly available.)

Level 2 - Valuations based on quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active or inputs other than quoted prices that are observable, either directly or indirectly.

Level 3 - Valuations based on inputs that are unobservable and significant to the overall fair value measurement that reflect the reporting entity's own assumptions about the assumptions that market participants would use. (Level 3 investments consist of participant loans which are valued at their outstanding balances, which approximate fair value.)

In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the level in the fair value hierarchy within which the fair value measurement falls in its entirety is determined by the lowest level input that is significant to the fair value measurement. Although the degree of judgment exercised by the Plan in determining fair value is greatest for investments categorized in Level 3, the inputs or methodology used for valuing investments are not necessarily an indication of the risk associated with those investments.

As of December 31, 2009 and 2008, Level 1 mutual funds were valued at $37,604,183 and $28,442,124, respectively, and Level 3 participant loans were valued at $507,877 and $442,340, respectively.

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

	Participant Loans
Balance, beginning of year	$ 442,340
Purchases, sales, issuances and settlements, net	65,537
Balance, end of year	$ 507,877

5. Tax Status

The Plan obtained its latest determination letter dated January 16, 2004, in which the Internal Revenue Service (IRS) stated that the Plan was designed in accordance with the applicable requirements of the Internal Revenue Code. Effective June 2006, the Plan was amended to accept Roth 401(k) deferrals as contributions to the Plan. Effective January 1, 2007, vesting of Employer profit sharing contributions made after December 31, 2006 was changed to be in compliance with the Pension Protection Act of 2006. The trustees of the Plan believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

6. Party-In-Interest Transactions

Certain of the Plan's investments are shares of mutual funds managed by an affiliate of Fidelity Management Trust Company, the Plan's trustee.

RIVKIN RADLER LLP 401(k) SAVINGS AND PROFIT SHARING PLAN

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

December 31, 2009

Description of Investment	Number of Shares or Units	Current Value
Fidelity Institutional Retirement Services:		
Fidelity Contrafund*	103,276	$ 6,018,914
Fidelity Freedom 2000 Fund*	39,769	451,384
Fidelity Freedom 2010 Fund*	36,048	450,964
Fidelity Freedom 2015 Fund*	95,008	989,981
Fidelity Freedom 2020 Fund*	138,633	1,739,846
Fidelity Freedom 2025 Fund*	116,025	1,205,505
Fidelity Freedom 2030 Fund*	57,342	710,472
Fidelity Freedom 2035 Fund*	22,205	227,825
Fidelity Freedom 2040 Fund*	46,541	333,233
Fidelity Freedom 2045 Fund*	10,908	92,395
Fidelity Freedom 2050 Fund*	4,369	36,480
Fidelity Freedom Income Fund*	7,094	76,191
Fidelity Government Income Fund*	176,608	1,834,954
Fidelity Growth Company Fund*	89,519	6,175,041
Fidelity International Discovery Fund*	30,443	923,648
Fidelity Magellan Fund*	64,340	4,138,341
Fidelity Puritan Fund*	101,547	1,630,849
Fidelity Real Estate Investment Fund*	10,875	219,249
Fidelity Retirement Money Market Portfolio*	4,294,793	4,294,793
Fidelity Total Bond Fund*	69,148	727,121
Fidelity Value Fund*	26,090	1,485,559
ABF Large Cap Val Pa	33,012	542,060
Baron Asset Fund	5,668	261,936
Royce Low Priced Stock Fund	90,596	1,272,873
Spartan U.S. Equity Index Fund	44,752	1,764,569
		37,604,183
*** Participant Loans - 5.00% - 9.75%**		507,877
		$ 38,112,060

*Party-in-interest

See report of independent accountants.
The accompanying notes are an integral part of this schedule.

RIVKIN RADLER LLP 401(K) SAVINGS & PROFIT SHARING PLAN
EIN/PN: 11-1853927/003
2009 FORM 5500 (SCHEDULE H)

LINE 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT

Identity of Issue	Market Value
Fidelity Institutional Retirement Services:	
Retirement Money Market Fund*	$4,294,793
Royce Low Priced Stock Fund	$1,272,873
ABF Large Cap Value Pa Fund	$542,060
Baron Asset Fund	$261,936
Spartan U.S. Equity Index Fund	$1,764,569
Total Bond Fund*	$727,121
Growth Company Fund*	$6,175,041
Real Estate Investment Fund*	$219,249
International Discovery Fund*	$923,648
Magellan Fund*	$4,138,341
Puritan Fund*	$1,630,849
Contra Fund*	$6,018,914
Government Income Fund*	$1,834,954
Freedom Income Fund*	$76,191
Value Fund*	$1,485,559
Freedom 2000 Fund*	$451,384
Freedom 2010 Fund*	$450,964
Freedom 2015 Fund*	$989,981
Freedom 2020 Fund*	$1,739,846
Freedom 2025 Fund*	$1,205,505
Freedom 2030 Fund*	$710,472
Freedom 2035 Fund*	$227,825
Freedom 2040 Fund*	$333,233
Freedom 2045 Fund*	$92,395
Freedom 2050 Fund*	$36,480
Subtotal	$37,604,183
Participants Loans (Interest ranging between 5.00% to 9.75%)	$507,877
Total	$38,112,060

*Party-in-interest

n:\scrbch\rivkin radler llp\5500\2009\[2009 5500 exhibit.xls]line 4i
September 29, 2010

RIVKIN RADLER LLP 401(k) SAVINGS AND PROFIT SHARING PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

Year Ended December 31, 2009

RIVKIN RADLER LLP 401(k) SAVINGS AND PROFIT SHARING PLAN

CONTENTS

Report of Independent Accountants 1

Financial Statements:

Statements of Net Assets Available for Benefits 2

Statement of Changes in Net Assets Available for Benefits 3

Notes to Financial Statements 4 - 9

Supplemental Schedule -

Schedule of Assets Held for Investment Purposes 10

Margolin, Winer & Evens LLP
CERTIFIED PUBLIC ACCOUNTANTS

Report of Independent Accountants

The Board of Trustees
Rivkin Radler LLP 401(k) Savings
and Profit Sharing Plan
Uniondale, New York

We were engaged to audit the accompanying statements of net assets available for benefits of Rivkin Radler LLP 401(k) Savings and Profit Sharing Plan (the "Plan") as of December 31, 2009 and 2008, and the related statement of changes in net assets available for benefits for the year ended December 31, 2009 and the supplemental schedule of assets held for investment purposes as of December 31, 2009. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information reported in the financial statements, which was certified by Fidelity Management Trust Company, the trustee of the assets 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 trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the trustee as of December 31, 2009 and 2008, and for the year ended December 31, 2009 that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Margolin, Winer & Evens LLP

Garden City, New York
October 5, 2010

RIVKIN RADLER LLP 401(k) SAVINGS AND PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31,	**2009**	2008
ASSETS		
Investments, at Fair Value	**$ 37,604,183**	$ 28,442,124
Participant Loans	**507,877**	442,340
Employer Contributions Receivable	**308,442**	216,638
Net Assets Available for Benefits	**$ 38,420,502**	$ 29,101,102

See report of independent accountants.
The accompanying notes are an integral part of these statements.

RIVKIN RADLER LLP 401(k) SAVINGS AND PROFIT SHARING PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Year Ended December 31,	**2009**
Investment Income:	
Interest and dividends	**$ 580,248**
Net appreciation in fair value of investments (Note 2)	**7,379,150**
	7,959,398
Contributions (Note 1):	
Employees	**2,248,549**
Employer	**1,445,637**
	3,694,186
Rollover From Other Plans	**3,224**
Deductions from Net Assets Attributed to:	
Benefits paid to participants	**2,306,786**
Administrative expenses	**30,622**
	2,337,408
Net Increase	**9,319,400**
Net Assets Available for Benefits - beginning of year	**29,101,102**
Net Assets Available for Benefits - end of year	**$ 38,420,502**

See report of independent accountants.
The accompanying notes are an integral part of this statement.

RIVKIN RADLER LLP 401(k) SAVINGS AND PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

1. Description of Plan

The following brief description of the Rivkin Radler LLP 401(k) Savings and Profit Sharing Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan documents for more complete information.

General - The Plan is a participant-directed defined contribution plan covering all eligible partners and employees of Rivkin Radler LLP (the "Employer"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Investments of the Plan are held by a trust established under the Plan with Fidelity Management Trust Company (the "Trustee" and the "Custodian"). The Trustee invests all contributions and allocates to each participant account its proportionate share of investment income.

Contributions - The Plan is funded by Employer profit sharing contributions in such amount, if any, as determined by the Employer, in its sole discretion, and shall be made from the profits of the Employer. Profit sharing contributions of $1,245,232 were recorded in 2009.

The Employer makes a discretionary matching 401(m) contribution of 25% of the first 3% of the 401(k) salary deferral amounts that the participants have contributed. In 2009, the Employer made matching contributions of $200,405.

Participants may contribute a minimum of 1% up to a maximum of 60% of pretax annual compensation, as defined in the Plan. A participant's total contributions in any year may not exceed the maximum amounts for that year as specified in the Internal Revenue Code and regulations thereunder. Highly compensated employees (as defined by the Internal Revenue Service) may be limited to a smaller contribution.

Administrative expenses - During 2009, administrative expenses totaled $30,622 and were deducted from participant accounts. Certain administrative functions are performed by officers or employees of the Employer. No such officer or employee receives compensation from the Plan.

Participant accounts - Each participant's account is credited with an allocation of (a) contributions, and (b) 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 vested account.

Vesting - Participants are immediately 100% vested in their own contributions and the related share of Plan earnings. Vesting of Employer matching and profit sharing contributions is based on years of credited service, as defined. A participant is 100% vested in Employer matching contributions after three years of credited service. Vesting in Employer profit sharing contributions made before January 1, 2007 is 100% after five years of credited service. Vesting in Employer profit sharing contributions made after December 31, 2006 is as follows:

Years of Credited Service	Vesting %
1	0%
2	20
3	40
4	60
5	100

If the Plan is deemed top-heavy, vesting in all Employer contributions shall be 100% after three years of credited service. A participant becomes 100% vested in all Employer contributions upon death, disability or the attainment of age 65.

Payment of benefits - Upon termination of employment, a participant may receive benefits equal to the value of his or her vested account, either in a lump sum, or in installments over a period of up to 10 years.

Loans to participants - Participants may borrow from their account a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Loan transactions are treated as a transfer from the participant investment fund to the participant loan receivable category. The maximum repayment term shall be five years unless the loan is for the purchase of a participant's primary residence, in which case the term may be up to ten years. Loans are secured by the balance in the participant's account. Interest rates are determined to be the prime rate on the date of the loan plus 1%. Loan repayments are deposited into the participant's account through payroll deductions and interest paid by the participant is credited to the participant's account.

Forfeited accounts and unallocated assets - When certain terminations of participants in the Plan occur, the nonvested portion of the participant's account, as defined by the Plan, represents a forfeiture.

However, if the participant is re-employed and fulfills certain requirements, as defined in the Plan, the participant's account will be reinstated.

At December 31, 2009 and 2008, forfeited non-vested amounts totaled $8,455 and $5,022, respectively. Unvested forfeitures are used to reduce the Employer contribution. During 2009, $5,034 of forfeitures were allocated to participant accounts.

At December 31, 2009 and 2008, Employer profit sharing contributions and investment income thereon totaling $951,133 and $957,236, respectively, were not yet allocated to participant accounts. During 2009, $1,176,206, exclusive of the forfeited amounts described in the preceding paragraph, was allocated to participant accounts.

Plan termination - Although it has not expressed any intent to do so, the Employer has a 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 a Plan termination, participants will become 100% vested in their accounts.

2. Summary of Significant Accounting Policies

Basis of presentation - The accompanying financial statements of the Plan have been prepared on an accrual basis and present the net assets available for benefits and changes in those net assets. Amounts allocated to accounts of participants who have elected to withdraw from the Plan are recorded as distributions when paid.

Investment valuation and income recognition - 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 a 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 or depreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Benefits - Benefits are recorded when paid.

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

Subsequent events - The Plan has evaluated events and transactions for potential recognition or disclosure through October 5, 2010, the date the financial statements were available to be issued.

3. Investments

Fidelity Management Trust Company has certified to the accuracy and completeness of investments and related income as reported in the accompanying financial statements and supplemental schedule.

Investments that represent 5% or more of the Plan's net assets available for benefits are as follows:

	December 31,	
	2009	2008
Fidelity Contrafund	$ 6,018,914	$ 5,212,014
Fidelity Growth Company Fund	6,175,041	4,460,548
Fidelity Magellan Fund	4,138,341	2,827,464
Fidelity Retirement Money Market Portfolio	4,294,793	4,112,631
Fidelity Government Income Fund	*	1,862,597

* Less than 5%

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 statement of net assets available for benefits.

4. Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, "Fair Value Measurements and Disclosures," establishes a framework for measuring fair value that 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 summarized as follows:

Level 1 - Valuations based on unadjusted quoted prices in active markets for identical assets or liabilities that the Plan has the ability to access. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these securities does not entail a significant degree of judgment. (Level 1 investments consist of registered investment companies (mutual funds) which are valued at the net asset value (NAV) of shares held by the Plan at year end where NAV is publicly available.)

Level 2 - Valuations based on quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active or inputs other than quoted prices that are observable, either directly or indirectly.

Level 3 - Valuations based on inputs that are unobservable and significant to the overall fair value measurement that reflect the reporting entity's own assumptions about the assumptions that market participants would use. (Level 3 investments consist of participant loans which are valued at their outstanding balances, which approximate fair value.)

In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the level in the fair value hierarchy within which the fair value measurement falls in its entirety is determined by the lowest level input that is significant to the fair value measurement. Although the degree of judgment exercised by the Plan in determining fair value is greatest for investments categorized in Level 3, the inputs or methodology used for valuing investments are not necessarily an indication of the risk associated with those investments.

As of December 31, 2009 and 2008, Level 1 mutual funds were valued at $37,604,183 and $28,442,124, respectively, and Level 3 participant loans were valued at $507,877 and $442,340, respectively.

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

	Participant Loans
Balance, beginning of year	$ 442,340
Purchases, sales, issuances and settlements, net	65,537
Balance, end of year	$ 507,877

5. Tax Status

The Plan obtained its latest determination letter dated January 16, 2004, in which the Internal Revenue Service (IRS) stated that the Plan was designed in accordance with the applicable requirements of the Internal Revenue Code. Effective June 2006, the Plan was amended to accept Roth 401(k) deferrals as contributions to the Plan. Effective January 1, 2007, vesting of Employer profit sharing contributions made after December 31, 2006 was changed to be in compliance with the Pension Protection Act of 2006. The trustees of the Plan believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

6. Party-In-Interest Transactions

Certain of the Plan's investments are shares of mutual funds managed by an affiliate of Fidelity Management Trust Company, the Plan's trustee.

RIVKIN RADLER LLP 401(k) SAVINGS AND PROFIT SHARING PLAN

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

December 31, 2009

Description of Investment	Number of Shares or Units	Current Value
Fidelity Institutional Retirement Services:		
Fidelity Contrafund*	103,276	$ 6,018,914
Fidelity Freedom 2000 Fund*	39,769	451,384
Fidelity Freedom 2010 Fund*	36,048	450,964
Fidelity Freedom 2015 Fund*	95,008	989,981
Fidelity Freedom 2020 Fund*	138,633	1,739,846
Fidelity Freedom 2025 Fund*	116,025	1,205,505
Fidelity Freedom 2030 Fund*	57,342	710,472
Fidelity Freedom 2035 Fund*	22,205	227,825
Fidelity Freedom 2040 Fund*	46,541	333,233
Fidelity Freedom 2045 Fund*	10,908	92,395
Fidelity Freedom 2050 Fund*	4,369	36,480
Fidelity Freedom Income Fund*	7,094	76,191
Fidelity Government Income Fund*	176,608	1,834,954
Fidelity Growth Company Fund*	89,519	6,175,041
Fidelity International Discovery Fund*	30,443	923,648
Fidelity Magellan Fund*	64,340	4,138,341
Fidelity Puritan Fund*	101,547	1,630,849
Fidelity Real Estate Investment Fund*	10,875	219,249
Fidelity Retirement Money Market Portfolio*	4,294,793	4,294,793
Fidelity Total Bond Fund*	69,148	727,121
Fidelity Value Fund*	26,090	1,485,559
ABF Large Cap Val Pa	33,012	542,060
Baron Asset Fund	5,668	261,936
Royce Low Priced Stock Fund	90,596	1,272,873
Spartan U.S. Equity Index Fund	44,752	1,764,569
		37,604,183
*** Participant Loans - 5.00% - 9.75%**		507,877
		$ 38,112,060

*Party-in-interest

See report of independent accountants.
The accompanying notes are an integral part of this schedule.