

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
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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	
	☒ 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:	☒ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan BUSINESS.COM , INC. 401(K) PLAN	1b Three-digit plan number (PN) ▶	001	
	1c Effective date of plan	01/01/2000	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) BUSINESS.COM, INC. 2120 COLORADO AVE, 3RD FLOOR SANTA MONICA, CA 90404	2b Employer Identification Number (EIN) 95-4769750	2c Sponsor's telephone number 310-586-4111	2d Business code (see instructions) 541990

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2010	DONNA TIKKANEN-DAVIS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") BUSINESS.COM, INC. 2120 COLORADO AVE. 3RD FLOOR SANTA MONICA, CA 90404	3b Administrator's EIN 95-4769750 3c Administrator's telephone number 310-586-4111
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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
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5 Total number of participants at the beginning of the plan year	5	266
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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	178
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	65
d Subtotal. Add lines 6a , 6b , and 6c	6d	243
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	243
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	190
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	8

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 2F 2G 2J 2K 2T 3D 3H

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) ☒ 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) ☒ Trust (4) ☐ General assets of the sponsor
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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) ☒ **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) ☒ **H** (Financial Information)
 (2) ☐ **I** (Financial Information – Small Plan)
 (3) ☐ **A** (Insurance Information)
 (4) ☒ **C** (Service Provider Information)
 (5) ☐ **D** (DFE/Participating Plan Information)
 (6) ☐ **G** (Financial Transaction Schedules)

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	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

<div>A</div> <div>Name of plan</div> <div>BUSINESS.COM , INC. 401(K) PLAN</div>	<div>B</div> <div>Three-digit plan number (PN)</div> <div>▶</div> <div>001</div>
<div>C</div> <div>Plan sponsor's name as shown on line 2a of Form 5500</div> <div>BUSINESS.COM, INC.</div>	<div>D</div> <div>Employer Identification Number (EIN)</div> <div>95-4769750</div>

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).....

☐ 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

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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)

FIDELITY INVESTMENTS INSTITUTIONAL

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?
64 37 65	RECORDKEEPER	8740	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

GILLIAM COBLEAND MOS

56-0587953

(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 17	CONSULTANT	5452	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
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(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 BUSINESS.COM , INC. 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 BUSINESS.COM, INC.	D Employer Identification Number (EIN) 95-4769750	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)	26275	0
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	142023	316404
(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)	14248	41996
(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)	2037614	4537590
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	2220160	4895990

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	65857	90357
k Total liabilities (add all amounts in lines 1g through 1j)	1k	65857	90357

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	2154303	4805633
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	508522	
(B) Participants	2a(1)(B)	1233127	
(C) Others (including rollovers)	2a(1)(C)	25220	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1766869

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	2125	
(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)	1546	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3671

(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)	57036	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		57036

(3) Rents	2b(3)		
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(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)		

		(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)		
(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)		1125195
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2952771

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	226516	
(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)		226516
f Corrective distributions (see instructions)	2f		60677
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)	14248	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		14248
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		301441

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2651330
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) ☒ Disclaimer (4) ☐ Adverse

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

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

(1) Name: ANTON COLLINS MITCHELL, LLP

(2) EIN: 01-0724563

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.).....	☒		68183
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.).....		☒	
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.)		☒	
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.).....		☒	
e Was this plan covered by a fidelity bond?.....	☒		400000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	☒		
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.).....		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		☒	
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.		☒	

- 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 <u>BUSINESS.COM , INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BUSINESS.COM, INC.</u>	D Employer Identification Number (EIN) <u>95-4769750</u>

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	<u>0</u>
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): <u>04-6568107</u>		
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 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

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Schedule R (Form 5500) 2009
v.092308.1

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): _____

- 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): _____

Business.com, Inc. 401(k) Plan

Financial Statements and Supplemental Schedules

**As of December 31, 2009 and 2008 and
for the Year Ended December 31, 2009**



**Business.com, Inc.
401(k) Plan**

**Financial Statements
and Supplemental Schedules**

**As of December 31, 2009 and 2008 and
for the Year Ended December 31, 2009**

Business.com, Inc. 401(k) Plan

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Independent Auditors' Report

To the Plan Administrator and Participants of the Business.com, Inc. 401(k) Plan:

We were engaged to audit the accompanying statements of net assets available for plan benefits as of December 31, 2009 and 2008 of the Business.com, Inc. 401(k) Plan (the "Plan"), and the related statement of changes in net assets available for plan benefits for the year ended December 31, 2009 and the supplemental schedules of (1) assets (held at end of year) as of December 31, 2009 and (2) delinquent participant contributions for the year ended December 31, 2009. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained 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.

R.H. Donnelley Corporation, the parent company of the plan sponsor, and its subsidiaries (including the plan sponsor) filed for reorganization under the protection of Chapter 11 of the U.S. Bankruptcy Code on May 28, 2009 and emerged from bankruptcy as Dex One Corporation on January 29, 2010. See Notes 1 and 11 to the financial statements for discussion of the plan sponsor's reorganization, emergence from bankruptcy and plans for continuance of the Plan.

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 schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, 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.

Anton Collins Mitchell LLP

October 11, 2010
Denver, Colorado

Accountants & Consultants

17th & Grant Building • 303 East 17th Avenue, Suite 600 • Denver, Colorado 80203
303.830.1120 • Fax 303.830.8130



Financial Statements



Business.com, Inc.
401(k) Plan

Statements of Net Assets Available for Plan Benefits

<i>December 31,</i>	2009	2008
Assets		
Investments, at fair value (Notes 2, 3, 4 and 6):		
Registered investment companies	\$ 4,537,590	\$ 2,037,614
Money market fund	316,404	142,023
Participant loans	41,996	14,248
Total investments	4,895,990	2,193,885
Receivables		
Participant contributions receivable	-	26,275
Liabilities:		
Excess contributions payable (Note 10)	(90,357)	(65,857)
Net assets available for plan benefits	\$ 4,805,633	\$ 2,154,303

See accompanying independent auditors' report and notes to financial statements.

Business.com, Inc.
401(k) Plan

Statement of Changes in Net Assets Available for Plan Benefits

<i>Year Ended December 31,</i>	2009
Additions to (deductions from) net assets attributed to:	
Contributions:	
Participant contributions	\$ 1,233,127
Employer contributions	508,522
Rollover contributions	25,220
Total contributions	1,766,869
Investment income:	
Interest and dividend income	60,707
Net realized and unrealized appreciation in fair value of investments (Note 3)	1,125,195
Net investment income	1,185,902
Benefits paid to participants	(226,516)
Administrative expenses (Note 1)	(14,248)
Refunds of excess contributions (Note 10)	(60,677)
Total distributions and deductions	(301,441)
Net increase in net assets	2,651,330
Net assets available for plan benefits, beginning of year	2,154,303
Net assets available for plan benefits, end of year	\$ 4,805,633

See accompanying independent auditors' report and notes to financial statements.

Business.com, Inc. 401(k) Plan

Notes to Financial Statements

1. PLAN DESCRIPTION

General

The following is a brief description of the Business.com, Inc. 401(k) Plan (the “Plan”) and is provided for general information only. Participants should refer to the Plan Document or Summary Plan Description for a more complete description of the Plan’s provisions.

The Plan was established effective January 1, 2000, by Business.com, Inc. (the “Company” or “Plan Sponsor”) for the benefit of all eligible employees of the Company. The Plan was established to provide the Company’s eligible employees a way to save on a regular and long-term basis for retirement.

The Plan is a defined contribution plan covering all employees of the Company, except as otherwise described in the Plan document. The Company was acquired by R.H. Donnelley Corporation (“RHD”) on August 23, 2007. Employees of RHD and its other subsidiaries are not eligible to participate in the Plan. On February 4, 2008, the Company amended the Plan to allow former employees of Local Launch, Inc., a former subsidiary of RHD which has since been merged into RHD, to be eligible to participate in the Plan.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”), as amended. The Plan is not covered by the Pension Benefit Guaranty Corporation.

On May 28, 2009, RHD and its subsidiaries (including the Company) filed for reorganization under the protection of Chapter 11 of the U.S. Bankruptcy Code. See Note 11, *Subsequent Events*, for a discussion of RHD and its subsidiaries’ emergence from bankruptcy on January 29, 2010.

Trustee and Administration of the Plan

The Plan administrator is the Company and has the authority to select, retain, monitor and discharge recordkeepers, and is responsible for administering the Plan including day to day functions, benefit payments, claims and for effectuating amendments. The Company also has the authority to remove and/or instruct the trustee, establish and maintain a funding and investment policy, and select and/or monitor funds.

The trustee of the Plan is Fidelity Management Trust Company (“Trustee” or “Fidelity”). The Trustee holds all assets of the Plan in accordance with provisions of the agreement with the Company. Fidelity provides recordkeeping services and other administrative services for the Plan.

Business.com, Inc.

401(k) Plan

Notes to Financial Statements (Continued)

1. PLAN DESCRIPTION (CONTINUED)

Eligibility

Employees of the Company are eligible to participate in the Plan upon employment and could enter the Plan on the first day of each calendar quarter. Effective January 1, 2009, employees of the Company are eligible to enter the Plan on the first day of each month.

Contributions

Participants may elect to contribute, on a pre-tax basis, up to 100% of their eligible compensation, as defined by the Plan Document and as limited by the Internal Revenue Code ("IRC"), \$16,500 for 2009.

The Plan allows for catch-up contributions for participants age of 50 or older. The 2009 IRC limit for catch-up contributions was \$5,500.

As of January 1, 2009, the Plan was amended to provide matching contributions to all eligible employees. The Plan's employer match is 100% of the first 3% of compensation contributed by the participant per pay period. See Note 11, *Subsequent Events*, for subsequent plan amendment to provide for a Safe Harbor matching contribution.

Rollovers

Employees can make rollover contributions from other qualified plans or individual retirement accounts if certain criteria are met as outlined in the Plan Document.

Participant Accounts

Participant accounts are credited with participant's pre-tax contributions and rollover contributions, Company discretionary matching contributions and earnings on investments and are charged with the participant's withdrawals and distributions and investment losses on a daily basis. The investment earnings and losses are allocated to each participant's account in proportion that the balance of each participant's account bears to the total balance of all participants in each investment fund. The benefit to which participants are entitled is the vested portion of their account.

Business.com, Inc. 401(k) Plan

Notes to Financial Statements (Continued)

1. PLAN DESCRIPTION (CONTINUED)

Investment Options

Participants may direct the investment of their account balance into various investment options offered by the Plan. Currently, the Plan offers investment options in a money market fund and registered investment companies. Participants may change their investment directions at any time, subject to such restrictions and procedures as established by the recordkeeper and the Plan.

Participant Loans

Participants may borrow up to the lesser of \$50,000 or 50% of their vested account balance. Loans are secured by the participant's account and bear an interest rate based upon prevailing commercial lending rates. The interest rate is fixed for the term of the loan. The minimum loan amount is \$1,000 and only one loan may be outstanding at a time. These loans are subject to certain restrictions, as defined by the Plan Document, and applicable restrictions under the IRC. Interest rates for the loans ranged from 4.25% to 9.50% as of December 31, 2009. Principal and interest is paid ratably through payroll deductions.

Administrative Expenses

For the year ended December 31, 2009, total expenses paid by the Plan were \$14,248, of which \$13,817 was paid from the forfeiture account for certain administrative services. Loan fees and redemption fees of \$431 were paid by plan participants. The Company paid all other expenses for the Plan.

Vesting

A participant is immediately fully vested in that portion of their account attributable to the employee's pre-tax, catch-up and rollover contributions.

Effective January 1, 2009, all participants are 100% vested in employer matching contributions after one year of service.

For purposes of vesting, years of service are computed based on employment date anniversaries. Participant's become fully vested in their accounts upon the participant's death, disability or reaching normal retirement age (age 65).

Business.com, Inc.

401(k) Plan

Notes to Financial Statements (Continued)

1. PLAN DESCRIPTION (CONTINUED)

Forfeitures

Forfeitures of non-vested account balances may be used to pay for administrative expenses incurred by the Plan or to reduce future Company contributions. As of December 31, 2009 and 2008, there were forfeitures of approximately \$8,600 and \$5,300, respectively. During 2009, \$13,817 of forfeitures were used to offset administrative expenses.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan, subject to the provisions of ERISA. In the event the Plan is terminated, all participant accounts would immediately become fully vested and the assets would be distributed among the participants in accordance with the terms set forth in the Plan Document and in accordance with ERISA.

Termination of Employment

A participant who terminates employment prior to the normal retirement date of age 65 is entitled to 100% of the value of their account attributable to their contributions, plus the vested portion of the value of their account attributable to the Company contributions.

Payment of Benefits

A participant's vested interest in the Plan is payable upon death, attainment of age 59½, disability, as defined, or termination of service. A participant with a vested account greater than \$1,000 may elect to receive his/her benefit in the form of a lump-sum payment, roll over the balance to another qualified plan or remain in the Plan. Participants who do not elect a distribution type with a vested account balance of less than \$1,000 must take an immediate lump-sum distribution. Hardship withdrawals and certain other in-service withdrawals are also allowed by the Plan if certain criteria are met.

Business.com, Inc. 401(k) Plan

Notes to Financial Statements (Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting and Use of Estimates

The financial statements of the Plan are prepared using the accrual method of accounting in conformity with accounting principles generally accepted in the United States of America ("GAAP"). The financial statements and supplemental schedules have been prepared assuming that the Plan will continue as a going concern. See Note 11, *Subsequent Events*, for a discussion of the Company's emergence from bankruptcy on January 29, 2010.

The preparation of financial statements in conformity with GAAP requires the Plan administrator to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

New Accounting Pronouncements

In June 2009, the Financial Accounting Standards Board ("FASB") issued guidance under ASC 105, *Generally Accepted Accounting Principles*. This guidance establishes the FASB Accounting Standards Codification ("ASC" or the "Codification") as the single source of authoritative GAAP for nongovernmental entities, superseding various existing authoritative accounting pronouncements. The Codification establishes one level of authoritative GAAP. All other literature is considered non-authoritative. There were no changes to the Plan's financial statements due to the implementation of the Codification other than changes in reference to various authoritative accounting pronouncements in the financial statements.

In April 2009, the FASB issued guidance under ASC 820, *Fair Value Measurement and Disclosures* ("ASC 820"). This guidance emphasizes that the objective of a fair value measurement does not change even when market activity for the asset or liability has decreased significantly. Fair value is the price that would be received for an asset sold or paid to transfer a liability in an orderly transaction (that is, not a forced liquidation or distressed sale) between market participants at the measurement date under current market conditions. When observable transactions or quoted prices are not considered orderly, then little, if any, weight should be assigned to the indication of the asset or liability's fair value. Adjustments to those transactions or prices should be applied to determine the appropriate fair value. The standard also requires increased disclosures. As shown in Note 4, *Fair Value Measurements*, the guidance was applied prospectively in 2009, and the impact of adoption of this standard was not material to the Plan's financial statements.

Business.com, Inc. 401(k) Plan

Notes to Financial Statements (Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

New Accounting Pronouncements (Continued)

In May 2009, the FASB issued ASC 855, *Subsequent Events*, which was updated in February 2010 by ASC Update 2010-09: *Amendments to Certain Recognition and Disclosure Requirements*. This guidance establishes general standards of accounting and disclosure of events that occur after the balance sheet date but before financial statements are issued or available to be issued. In particular, the guidance sets forth the period after the balance sheet date during which management of a reporting entity should evaluate events or transactions that may occur for potential recognition or disclosure in the financial statements, the circumstances under which an entity should recognize events or transactions occurring after the balance sheet date in its financial statements and the disclosures that an entity should make about events or transactions that occurred after the balance sheet date. The adoption of the guidance is effective immediately and is reflected in Note 11, *Subsequent Events*, to the financial statements.

In January 2010, the FASB issued ASC Update 2010-06, *Fair Value Measurements and Disclosures* (Topic 820): *Improving Disclosures about Fair Value Measurements*. This guidance requires the reporting entity to disclose additional information on transfers in and out of fair value levels, measurement disclosures by classes of assets and descriptions of valuation techniques and inputs used to measure fair value (both recurring and nonrecurring fair value) in addition to other disclosures. This guidance is effective for reporting periods beginning after December 15, 2009, except for certain disclosures which will be effective for fiscal years beginning after December 15, 2010. Management does not expect that the adoption will have a material impact on the Plan's financial statements.

Valuation of Investments and Income Recognition

The Plan's investments are stated at fair value (see Note 4, *Fair Value Measurements*). 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.

Purchases and sales of investments are recorded on a trade date basis. Dividend income is recorded on the ex-dividend date and interest income is recorded when earned. The net appreciation or depreciation is determined as the difference between beginning market value or cost if purchased during the year and year end market value.

Contributions

Employee contributions, and the related employer matching contributions, are recorded in the period payroll deductions are made.

Business.com, Inc. 401(k) Plan

Notes to Financial Statements (Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Payments of Benefits

Benefits are recorded when paid.

3. INVESTMENTS

During 2009, the Plan's investments (including realized gains and losses on investments purchased and sold) appreciated in value as follows:

<i>Year Ended December 31,</i>	2009
Net realized and unrealized appreciation in fair value of investments in registered investment companies	\$ 1,125,195

The fair value of investments which exceed 5% of net assets available for Plan benefits are as follows:

<i>December 31,</i>	2009	2008
Fidelity Freedom 2040 Fund	\$ 436,960	\$ 200,237
Fidelity Diversified International Fund	351,890	153,594
Fidelity Contrafund	339,878	114,359
Fidelity Retirement Money Market Fund	316,404	142,023
Spartan Total Market Index Fund	293,096	179,888
Fidelity Growth Strategies Fund	264,974	-*
Fidelity Blue Chip Growth Fund	263,752	117,693
Fidelity Growth Company Fund	263,199	97,326*
Fidelity Aggressive Growth Fund	-*	152,485

* Below 5% or not held at the respective year end.

Notes to Financial Statements (Continued)

4. FAIR VALUE MEASUREMENTS

ASC 820 provides a 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 market 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 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 market 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.

The 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.

Registered investment companies and money market funds: The shares of registered investment companies and money market funds are valued at quoted market prices in an exchange and active market, which represents the net asset values of shares held by the Plan at year end and are classified as Level 1 investments.

Business.com, Inc.

401(k) Plan

Notes to Financial Statements (Continued)

4. FAIR VALUE MEASUREMENTS (CONTINUED)

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

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 tables set forth by level, within the fair value hierarchy, the Plan's assets measured on a recurring basis as of December 31, 2009 and 2008, respectively:

<i>December 31, 2009</i>	Level 1	Level 2	Level 3	Total
Registered investment companies:				
Fixed income funds	\$ 254,886	\$ -	\$ -	\$ 254,886
Growth equity funds	2,146,086	-	-	2,146,086
Value equity funds	765,073	-	-	765,073
International equity funds	473,108	-	-	473,108
Life-Cycle funds	820,848	-	-	820,848
Real estate funds	77,589	-	-	77,589
Money market fund	316,404	-	-	316,404
Participant loans	-	-	41,996	41,996
Total investments assets at fair value	\$ 4,853,994	\$ -	\$ 41,996	\$ 4,895,990

<i>December 31, 2008</i>	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 2,037,614	\$ -	\$ -	\$ 2,037,614
Money market fund	142,023	-	-	142,023
Participant loans	-	-	14,248	14,248
Total investments assets at fair value	\$ 2,179,637	\$ -	\$ 14,248	\$ 2,193,885

Business.com, Inc.

401(k) Plan

Notes to Financial Statements (Continued)

4. FAIR VALUE MEASUREMENTS (CONTINUED)

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

Participant Loans:	2009
Fair value, beginning of year	\$ 14,248
Purchases, sales, issuances and settlements (net)	27,748
Fair value, end of year	\$ 41,996

5. INCOME TAX STATUS

The Plan is a Fidelity prototype plan, which obtained a determination letter dated December 5, 2001, indicating that the prototype plan, as then designed, was in compliance with the applicable requirements of the IRC. The Plan was amended and restated in its entirety effective January 1, 2010 and the new standardized prototype Plan document received an opinion letter from the IRS dated March 31, 2008 indicating the prototype plan and trust are designed in accordance with applicable sections of the IRC. The Company believes the Plan was qualified and the related trust is tax-exempt as of December 31, 2009 and 2008. Therefore, no provision for income tax has been included in the accompanying financial statements.

6. CERTIFIED INFORMATION BY THE TRUSTEE

The Plan Sponsor has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulation for Reporting and Disclosure under ERISA. Accordingly, the Trustee has certified that the following information included in the accompanying financial statements and supplemental schedules as complete and accurate.

- Statements of Net Assets Available for Plan Benefits as of December 31, 2009 and 2008
 - Investments at fair value
- Statement of Changes in Net Assets Available for Plan Benefits for the year ended December 31, 2009
 - Interest and dividend income
 - Net realized or unrealized appreciation in fair value of investments
- Notes to Financial Statements
 - Investment information
- All investment information included in the supplemental schedule
 - Form 5500-Schedule H, Part IV, Line 4(i) – Schedule of Assets (Held at End of Year) – As of December 31, 2009

Business.com, Inc. 401(k) Plan

Notes to Financial Statements (Continued)

6. CERTIFIED INFORMATION BY THE TRUSTEE (CONTINUED)

The Plan's independent auditors did not perform any auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

7. RELATED PARTY/PARTY-IN-INTEREST TRANSACTIONS

The Plan invested in shares of registered investment companies and a money market fund managed by the Plan's Trustee. A substantial portion of the income or loss of the Plan is derived from these investments. Fees paid by the Plan to Fidelity for certain investment management fees were deducted from the net asset value of shares of the registered investment companies held by the Plan. The funds' operating expense ratios ranged from 0.10% to 1.20% at December 31, 2009 and 0.10% to 1.14% at December 31, 2008 depending on the fund class. Transactions in these investments qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules of ERISA and the IRC. Certain expenses were paid by the Plan as allowed by the Plan document. See Note 9, *Delinquent Contributions*, for delinquent participant transactions.

8. RISKS AND UNCERTAINTIES

The Plan invests in registered investment companies and a money market fund. Investment securities are exposed to various risks such as interest rate, market and credit risks. Additionally, the value, liquidity and related income of the investment securities are sensitive to changes in economic conditions, including real estate values, delinquencies or defaults, or both, and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the value of such securities will occur in the near term and that such changes could materially affect the amounts reported in the Statements of Net Assets Available for Plan Benefits and each participant's account.

9. DELINQUENT CONTRIBUTIONS

Title I of ERISA requires that all participant contributions be submitted to the Plan as soon as administratively possible but no later than the 15th business day of the month following the month of being withheld from participant compensation. Failure to remit employee contributions into the Plan on a timely basis is considered a non-exempt transaction with a party-in-interest.

Business.com, Inc. 401(k) Plan

Notes to Financial Statements (Continued)

9. DELINQUENT CONTRIBUTIONS (CONTINUED)

On January 31, 2008, the Company erroneously failed to remit certain employee contributions to the Plan in a timely manner. The Company remitted this late contribution amount and lost earnings into participants' accounts. See accompanying Schedule of Delinquent Participant Contributions for the year ended December 31, 2009.

10. IRS REQUIRED TESTING CORRECTIONS

The Plan failed certain discrimination tests for the years ended December 31, 2009 and 2008. Excess contributions of \$90,357 and \$65,857, respectively, are recorded as liability in the accompanying Statements of Net Assets Available for Plan Benefits as of December 31, 2009 and 2008, respectively. The highly compensated employees received or will receive refunds of their excess contributions plus investment earnings as required. The excess contributions are recorded in the year in which the excess occurred.

11. SUBSEQUENT EVENTS

The Company has evaluated subsequent events through October 11, 2010, which is the date the financial statements were available to be issued. There were no events or transactions discovered during this evaluation that require recognition or disclosure in the financial statements other than the events noted below.

Plan Amendment and Restatement

Effective January 1, 2010, the Company amended and restated the Plan for certain required legislative changes as well as making certain changes to the Plan. The amendment and restatement changed the provisions of the Plan as follows:

- The Plan elected a safe harbor matching contribution of 100% of the first 6% of eligible compensation.
- Employees are now 100% vested in all safe harbor matching contributions.
- The Company will provide matching contributions on catch-up contributions.

RHD Reorganization

On January 29, 2010, RHD and the Company emerged from Chapter 11 of the U.S. Bankruptcy Code.

Supplemental Schedules



Business.com, Inc.
401(k) Plan

**Form 5500, Schedule H, Part IV, Line 4(a) – Schedule of Delinquent
Participant Contributions – Year Ended December 31, 2009**

EIN: 95-4769750
Plan Number 001

Participant Contributions Transferred Late to Plan (including lost earnings)	Contributions not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-S1	Total that Constitute Non-exempt Prohibited Transactions
*Business.com, Inc. -					
\$ 68,183	\$ -	\$ 68,183	\$ -	\$ -	\$ 68,183

* Represents a party-in-interest as defined by ERISA.

See accompanying independent auditors' report and notes to the financial statements.

Business.com, Inc.

401(k) Plan

Form 5500 – Schedule H, Part IV, Line 4(i) – Schedule of Assets (Held at End of Year) – As of December 31, 2009

EIN: 95-4769750
Plan Number: 001

Identify of Issue, Borrower, Lessor or Similar Party	Description of Investment	Number of Shares	Current Value
* Fidelity Fund	Registered Investment Company	2,138	\$ 60,597
* Fidelity Puritan Fund	Registered Investment Company	5,400	86,730
* Fidelity Value Strategies Fund	Registered Investment Company	3,636	80,397
* Fidelity Contrafund	Registered Investment Company	5,832	339,878
* Fidelity Equity Income Fund	Registered Investment Company	1,436	56,218
* Fidelity Growth Company Fund	Registered Investment Company	3,816	263,199
* Fidelity Investment Growth Bond Fund	Registered Investment Company	12,243	86,192
* Fidelity Intermediate Bond Fund	Registered Investment Company	14,437	146,535
* Fidelity Value Fund	Registered Investment Company	2,029	115,547
* Fidelity OTC Portfolio Fund	Registered Investment Company	1,792	81,920
* Fidelity Overseas Fund	Registered Investment Company	3,919	121,218
* Fidelity Real Estate Investment Fund	Registered Investment Company	3,849	77,589
* Fidelity Blue Chip Growth Fund	Registered Investment Company	6,950	263,752
* Fidelity Low Price Stock Fund	Registered Investment Company	4,031	128,739
* Fidelity Equity Income II Fund	Registered Investment Company	2,782	45,435
* Fidelity Growth Strategies Fund	Registered Investment Company	16,286	264,974
* Fidelity Diversified International Fund	Registered Investment Company	12,568	351,890
* Fidelity Dividend Growth Fund	Registered Investment Company	5,260	124,514
* Fidelity Export & Multinational Fund	Registered Investment Company	6,174	121,139
* Fidelity Mid Cap Stock Fund	Registered Investment Company	7,440	174,233
* Fidelity Large Cap Fund	Registered Investment Company	5,596	83,877
* Fidelity Freedom Income Fund	Registered Investment Company	3,341	35,885
* Fidelity Freedom 2000 Fund	Registered Investment Company	948	10,763
* Fidelity Freedom 2005 Fund	Registered Investment Company	76	758
* Fidelity Freedom 2010 Fund	Registered Investment Company	284	3,555
* Fidelity Freedom 2015 Fund	Registered Investment Company	1,789	18,643
* Fidelity Freedom 2020 Fund	Registered Investment Company	11,403	143,107
* Fidelity Freedom 2025 Fund	Registered Investment Company	529	5,493
* Fidelity Freedom 2030 Fund	Registered Investment Company	5,138	63,665
* Fidelity Freedom 2035 Fund	Registered Investment Company	7,690	78,895
* Fidelity Freedom 2040 Fund	Registered Investment Company	61,028	436,960
* Fidelity Freedom 2045 Fund	Registered Investment Company	1,218	10,316
* Fidelity Freedom 2050 Fund	Registered Investment Company	1,534	12,808
* Fidelity Small Capital Discovery Fund	Registered Investment Company	3,716	57,750
* Spartan Total Market Index Fund	Registered Investment Company	9,284	293,096
* Spartan Extended Market Fund	Registered Investment Company	2,965	90,133
* Fidelity Short Term Bond Fund	Registered Investment Company	2,667	22,159
* Fidelity Fifty Fund	Registered Investment Company	4,149	62,400
* Fidelity Small Cap Value Fund	Registered Investment Company	9,198	116,631
* Fidelity Retirement Money Market Fund	Money Market Fund	316,404	316,404
* Participant Loans	Interest rates range from 4.25% to 9.50%, various maturity dates		41,996
Total investments			\$ 4,895,990

*Represents a party-in-interest as defined by ERISA.

Note: Cost is not required for participant-directed investments.

See accompanying independent auditors' report.

Business.com, Inc.
401(k) Plan

**Form 5500 – Schedule H, Part IV, Line 4(i) – Schedule of Assets
(Held at End of Year) – As of December 31, 2009**

EIN: 95-4769750
Plan Number: 001

Identify of Issue, Borrower, Lessor or Similar Party	Description of Investment	Number of Shares	Current Value
* Fidelity Fund	Registered Investment Company	2,138	\$ 60,597
* Fidelity Puritan Fund	Registered Investment Company	5,400	86,730
* Fidelity Value Strategies Fund	Registered Investment Company	3,636	80,397
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* Fidelity Freedom 2030 Fund	Registered Investment Company	5,138	63,665
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* Fidelity Freedom 2040 Fund	Registered Investment Company	61,028	436,960
* Fidelity Freedom 2045 Fund	Registered Investment Company	1,218	10,316
* Fidelity Freedom 2050 Fund	Registered Investment Company	1,534	12,808
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* Fidelity Small Cap Value Fund	Registered Investment Company	9,198	116,631
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* Participant Loans	Interest rates range from 4.25% to 9.50%, various maturity dates		41,996
Total investments			\$ 4,895,990

*Represents a party-in-interest as defined by ERISA.

Note: Cost is not required for participant-directed investments.

See accompanying independent auditors' report.