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
COUGHLIN STOIA GELLER RUDMAN & ROBBINS LLP 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 05/01/2004

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
ROBBINS GELLER RUDMAN & DOWD LLP

655 WEST BROADWAY, SUITE 1900
SAN DIEGO, CA 92101-3301

2b Employer Identification Number (EIN)
20-0859125

2c Sponsor's telephone number
619-231-1058

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.	10/13/2010	DAVID WALTON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2010	DAVID WALTON
	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")
ROBBINS GELLER RUDMAN & DOWD LLP

655 WEST BROADWAY, SUITE 1900
SAN DIEGO, CA 92101-3301

3b Administrator's EIN
20-0859125

3c Administrator's telephone number
619-231-1058

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
COUGHLIN STOIA GELLER RUDMAN & ROBBINS LLP

4b EIN
20-0859125

4c PN
001

5	Total number of participants at the beginning of the plan year	**5**	568
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**	425
b	Retired or separated participants receiving benefits	**6b**	
c	Other retired or separated participants entitled to future benefits	**6c**	115
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	540
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	
f	Total. Add lines **6d** and **6e**	**6f**	540
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	478
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	28
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

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

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

A Name of plan
COUGHLIN STOIA GELLER RUDMAN & ROBBINS LLP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ROBBINS GELLER RUDMAN & DOWD LLP

D Employer Identification Number (EIN)
20-0859125

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

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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)

PENSION PARTNERS, LLC

22-3728883

(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?
27 51	NONE	42692	Yes [ ] No [X]	Yes [ ] No [ ]	0	Yes [ ] No [ ]

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

ECONOMIC GROUP PENSION SERVICES

13-3180178

(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?
11 15 17	NONE	58150	Yes [ ] No [X]	Yes [ ] No [ ]	0	Yes [ ] No [ ]

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

MERRILL LYNCH

13-5674085

(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?
28 51	NONE	5782	Yes [ ] No [X]	Yes [ ] No [ ]	0	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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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
COUGHLIN STOIA GELLER RUDMAN & ROBBINS LLP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ROBBINS GELLER RUDMAN & DOWD LLP

D Employer Identification Number (EIN)
20-0859125

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	2441000	24000
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	840364	876738
(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)	23423597	36583989
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	12342201	16001253

			(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	39047162	53485980
	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		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	39047162	53485980

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)	2325806	
	(B) Participants	2a(1)(B)	3090523	
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		5416329
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	61131	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		61131
	(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)	600063	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		600063
	(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)		

		(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)		7664848
c Other income	2c		1401408
d Total income. Add all **income** amounts in column (b) and enter total	2d		15143779
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	587114	
(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)		587114
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)	58150	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	59697	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		117847
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		704961
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		14438818
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) [X] Unqualified (2) [ ] Qualified (3) [ ] Disclaimer (4) [ ] Adverse

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

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

(1) Name: BUCHBINDER TUNICK & COMPANY LLP (2) EIN: 13-1578842

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
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
COUGHLIN STOIA GELLER RUDMAN & ROBBINS LLP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ROBBINS GELLER RUDMAN & DOWD LLP

D Employer Identification Number (EIN)
20-0859125

Part I Distributions

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

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

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

EIN(s): 58-1428634

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year **6a**

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

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete items (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

BT&CO.
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ONE PENNSYLVANIA PLAZA • SUITE 5335 • NEW YORK, NY 10119-0219
212-695-5003 • FAX 212-695-4638 • www.buchbinder.com

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Coughlin Stoia Geller Rudman & Robbins LLP
401(k) Profit Sharing Plan

We have audited the accompanying statements of net assets available for benefits of Coughlin Stoia Geller Rudman & Robbins LLP 401(k) Profit Sharing Plan (the "Plan") as of December 31, 2009 and 2008, and the related statements of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2009 and 2008, and the changes in net assets available for benefits for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedule of assets (held at end of year) as of December 31, 2009, on page 17 is presented for the purpose of additional analysis and is not a required part of the basic financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This supplemental schedule is the responsibility of the Plan's management. The supplemental schedule has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Buchbinder Tunick & Company LLP

BUCHBINDER TUNICK & COMPANY LLP

New York, NY
October 7, 2010

COUGHLIN STOIA GELLER RUDMAN & ROBBINS LLP
401(k) PROFIT SHARING PLAN
(Supplemental Schedule)
Schedule of Assets (Held at End of Year)
December 31, 2009

Form 5500, Schedule H, Line 4(i)
E.I.N.: 20-0859125
Plan No.: 001

(a)	(b) Identity of Issue	(c) Description of Investment	(e) Current Value
	Mutual funds:		
	ABN Amro	ABN Amro Income Plus Fund	$ 1,353,309
	American Beacon Funds	American Beacon Sm Cap Val PlanAhead Fund	390,818
	American Century Funds	American Century Inflation Adjusted Bond Fund	1,688,058
	Artio Global Investors	Artio International Equity Fund	2,931,144
	Diamond Hill Capital	Diamond Hill Large Cap Fund	1,770,651
	Dreyfus	Dreyfus Mid Cap Index Fund	1,469,578
*	Fidelity Investments	Fidelity Cash Reserves Fund	2,098,543
*	Fidelity Investments	Fidelity Retirement Money Market Fund	3,567,965
*	Fidelity Investments	Fidelity Freedom 2010 Fund	379,158
*	Fidelity Investments	Fidelity Freedom 2015 Fund	353,135
*	Fidelity Investments	Fidelity Freedom 2020 Fund	1,675,547
*	Fidelity Investments	Fidelity Freedom 2025 Fund	985,546
*	Fidelity Investments	Fidelity Freedom 2030 Fund	1,225,349
*	Fidelity Investments	Fidelity Freedom 2035 Fund	520,724
*	Fidelity Investments	Fidelity Freedom 2040 Fund	871,948
*	Fidelity Investments	Fidelity Freedom 2045 Fund	1,062,172
*	Fidelity Investments	Fidelity Low Priced Stock Fund	2,429,762
*	Fidelity Investments	Spartan US Equity Index Investor Fund	2,582,727
	Goldman Sachs	Goldman Sachs Mid Cap Value Fund	1,702,702
	Ivy Funds	Ivy Science & Technology Fund	2,641,232
	Quantitative Investment	Quantitative Small Cap Ordinary Shares Fund	1,611,735
	T. Rowe Price	T. Rowe Price Growth Stock Advisor Fund	1,655,116
	T. Rowe Price	T. Rowe Price Mid Cap Growth Advisor Fund	1,617,070
	Total mutual funds		36,583,989
	Various	Self directed brokerage accounts	16,001,253
*	Plan participants	Participant loans with interest rates ranging from 5.25% to to 10.50%, maturities in varying amounts through 2039	876,738
	Total investments		$ 53,461,980

* Represents a party-in-interest

Cost omitted for participant directed investments.

See independent auditor's report.

COUGHLIN STOIA GELLER RUDMAN & ROBBINS LLP
401(k) PROFIT SHARING PLAN

Financial Statements
and
Supplemental Schedule

For the Years Ended December 31, 2009 and 2008

COUGHLIN STOIA GELLER RUDMAN & ROBBINS LLP
401(k) PROFIT SHARING PLAN
Financial Statements and Supplemental Schedule
For the Years Ended December 31, 2009 and 2008

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Coughlin Stoia Geller Rudman & Robbins LLP
401(k) Profit Sharing Plan

We have audited the accompanying statements of net assets available for benefits of Coughlin Stoia Geller Rudman & Robbins LLP 401(k) Profit Sharing Plan (the "Plan") as of December 31, 2009 and 2008, and the related statements of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2009 and 2008, and the changes in net assets available for benefits for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedule of assets (held at end of year) as of December 31, 2009, on page 17 is presented for the purpose of additional analysis and is not a required part of the basic financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This supplemental schedule is the responsibility of the Plan's management. The supplemental schedule has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Buchbinder Tunick & Company LLP

BUCHBINDER TUNICK & COMPANY LLP

New York, NY
October 7, 2010

COUGHLIN STOIA GELLER RUDMAN & ROBBINS LLP
401(k) PROFIT SHARING PLAN
Statements of Net Assets Available for Benefits
December 31, 2009 and 2008

	2009	2008
Assets:		
Investments, at fair value	$ 53,461,980	$ 36,606,162
Receivables:		
Employer contributions	24,000	2,441,000
Total receivables	24,000	2,441,000
Total assets	53,485,980	39,047,162
Liabilities	-	-
Net assets available for benefits	$ 53,485,980	$ 39,047,162

See notes to financial statements.

COUGHLIN STOIA GELLER RUDMAN & ROBBINS LLP
401(k) PROFIT SHARING PLAN
Statements of Changes in Net Assets Available for Benefits
For the years ended December 31, 2009 and 2008

	2009	2008
Additions (reductions) to net assets attributed to:		
Investment income (loss):		
Net appreciation (depreciation) in fair value of investments	$ 8,729,699	$ (16,423,164)
Dividend and interest income	936,620	1,745,400
Interest income from participant loans	61,131	63,959
	9,727,450	(14,613,805)
Less: investment expenses	59,697	68,301
Net investment income (loss)	9,667,753	(14,682,106)
Contributions:		
Participant contributions, including rollovers	3,090,523	3,175,118
Employer contributions	2,325,806	2,720,818
Total contributions	5,416,329	5,895,936
Total additions (reductions)	15,084,082	(8,786,170)
Deductions from net assets attributed to:		
Benefits paid to participants	587,114	954,799
Administrative expenses	58,150	35,600
Total deductions	645,264	990,399
Net increase (decrease)	14,438,818	(9,776,569)
Net assets available for benefits:		
Beginning of year	39,047,162	48,823,731
End of year	$ 53,485,980	$ 39,047,162

See notes to financial statements.

Note 1 - Plan Description

The following description of the Coughlin Stoia Geller Rudman & Robbins LLP 401(k) Profit Sharing Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a defined contribution plan established on May 1, 2004, by Robbins, Geller, Rudman and Dowd, LLP, (formerly known as Coughlin Stoia Geller Rudman & Robbins LLP) (the "Partnership"), which allows participants to defer part of their compensation, and requires certain matching contributions to be made to the Plan by the Partnership. These benefits are available to all employees who meet specific eligibility requirements as to age and years of service.

With respect to the former Milberg Weiss Bershad Hynes & Lerach LLP ("Milberg Weiss") Pension Plan and 401(k) Discretionary Plan (the "Milberg Weiss Plans") participants who were an employee or partner of the Partnership as of May 1, 2004, the Partnership granted service credit under the Plan for purposes of eligibility and vesting (but not for accrued benefits) to each former partner and/or employee of Milberg Weiss for service rendered while a partner and/or employee of Milberg Weiss.

With respect to each partner and employee who was a former partner and/or employee of Geller Rudman LLP, and who became a partner or employee of the Partnership as of no later than July 1, 2004, the Partnership approved the granting of service credit under the Plan for purposes of eligibility and vesting (but not for accrued benefits) to each former partner and/or employee of Geller Rudman LLP for service rendered while a partner and/or employee of Geller Rudman LLP.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Effective March 29, 2010, the Plan was amended to change the name to the Robbins Geller Rudman & Dowd LLP 401(k) Profit Sharing Plan.

Note 1 - Plan Description (Continued)

Contributions

Each year, participants may contribute up to 80% of pretax annual compensation, as defined in the Plan, subject to maximums established by law. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Partnership makes annual matching contributions to the Plan equal to 25% of employee deferrals up to a maximum match of 1% of employee compensation, plus an additional discretionary amount determined annually. An employee becomes eligible for matching contributions and discretionary contributions on January 1 or July 1, whichever occurs first, immediately following one year of service. The contributions for each plan year are limited to 100% (in 2009) of the participant's annual compensation, or the maximum amount allowable under law.

Participants' Accounts

Each participant's account is credited with the participant's contribution and allocations of: (a) the Partnership's contribution, and (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants may elect to have a self-directed brokerage account. Participants so electing are charged an annual administrative fee to offset the incremental cost of self-directed brokerage accounts.

Vesting

Participants are vested immediately in their contributions, plus actual earnings thereon. Vesting in the Partnership's contribution portion of their account is based on years of continuous service according to the following schedule:

Years of Service	Percent Vested
2	20%
3	40%
4	60%
5	80%
6	100%

Note 1 - Plan Description (Continued)

Participant Loans

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50 percent of their account balance, whichever is less. The loans are secured by the balance in the participant's account and bear interest at rates that range from 5.25% to 10.50% at December 31, 2009, which are commensurate with local prevailing rates as determined quarterly by the Plan administrator. Principal and interest are paid ratably through monthly payroll deductions.

Payment of Benefits

An active participant may receive withdrawal benefits subject to various limitations.

An active participant, who is a 5% owner of the Partnership, must begin receiving benefits by April 1st of the year following the year in which he/she attains age 70 1/2.

An active participant, who is not a 5% owner, must begin receiving benefits by the later of April 1st of the year in which the participant reaches age 70 1/2 or the calendar year in which the participant actually retires.

A terminated participant with a vested balance of $5,000 or less is paid a single sum.

A terminated participant with a vested balance exceeding $5,000 has the option of a single sum, a monthly income with various time limitations, including a joint and survivor annuity and flexible income payments.

Unless the participant elects otherwise, benefits under the Plan shall commence no later than the sixtieth day after the latest of the close of the plan year in which:

(a) The participant attained the earlier of age sixty-five (65) or normal retirement age; or

(b) The participant terminates employment with the employer.

Forfeited Accounts

At December 31, 2009 and 2008, forfeited nonvested accounts totaled $8,358 and $28,650, respectively. These accounts will be used to reduce future plan expenses. In 2009 and 2008, the participants' allocated shares of administrative expenses were reduced by $45,244 and $38,684, respectively, from forfeited nonvested accounts.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

Use of Estimates

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

Valuation of Investments and Income Recognition

Investments in U.S. government securities, common stocks, preferred stocks, corporate bonds, and mutual funds are stated at fair value as determined by quoted market prices. Short-term investment funds and certificates of deposit are stated at cost which approximates fair value. Participant loans are valued at their outstanding balances which approximate fair value. 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 (depreciation) includes the Plan's gains (losses) on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

Note 2 - Summary of Significant Accounting Policies (Continued)

Subsequent Events

The Financial Accounting Standards Board ("FASB") established standards for the accounting for and disclosure of events and transactions that occur after the statement of net assets available for benefits date but before the financial statements are issued or are available to be issued. It requires the disclosure of the date through which an entity has evaluated subsequent events and whether that date is the date the financial statements were issued or the date the financial statements were available to be issued. The Plan adopted these standards during the year ended December 31, 2009. The adoption of the subsequent events provisions did not have a material impact on the Plan's financial statements.

The Plan has evaluated subsequent events and transactions through October 7, 2010, the date that the Plan's financial statements were available to be issued.

Note 3 - Investments

Fair Value of Investments

The following table presents investments that represent 5% or more of the Plan's net assets in either year:

	2009	2008
Investments at fair value as determined by quoted market prices:		
Mutual funds:		
Artio International Equity Fund	$ 2,943,958	$ 2,423,614
Investments at cost which approximates fair value:		
Short-term investment funds:		
Fidelity Retirement Money Market Fund	3,567,965	3,272,881
Fidelity Cash Reserves Fund	3,359,185	2,082,124

Note 3 - Investments (Continued)

Net Appreciation (Depreciation) in Fair Value of Investments

During the years ended December 31, 2009 and 2008, the Plan's investments (including investments bought, sold and held during the year) appreciated (depreciated) in fair value by $8,729,699 and $(16,423,164), respectively, as follows:

	2009	2008
Investments at fair value as determined by quoted market prices:		
U.S. government securities	$ (32,182)	$ 23,540
Common stocks	252,340	(2,123,879)
Preferred stocks	165,230	(168,202)
Corporate bonds	79,400	(84,974)
Mutual funds	8,264,911	(14,069,649)
Net appreciation (depreciation) in fair value of investments	$ 8,729,699	$ (16,423,164)

Note 4 - Fair Value Measurements

Effective January 1, 2008, the Plan adopted the FASB's fair value measurements and disclosure accounting guidance, which establishes a framework for measuring fair value and clarifies the definition of fair value within that framework. It defines fair value as an exit price, which is the price that would be received for an asset or paid to transfer a liability in the Plan's principal or most advantageous market for the asset or liability, in an orderly transaction between market participants on the measurement date.

The fair value hierarchy generally requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. Observable inputs reflect the assumptions market participants would use in pricing the asset or liability and are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs reflect the entity's own assumptions based on market data and the entity's judgments about the assumptions that market participants would use in pricing the asset or liability, and are to be developed based on the best information available in the circumstances.

Note 4 - Fair Value Measurements (Continued)

The Plan determines the fair market value of its investment in securities based on the established fair value definition and hierarchy levels. The three levels within the hierarchy that may be used to measure fair value are:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities.

Level 2: Observable inputs, including Level 1 prices that have been adjusted; quoted prices for similar assets or liabilities; quoted prices in markets that are less active than traded exchanges; and other inputs that are observable or can be substantially corroborated by observable market data.

Level 3: Unobservable inputs that are supported by little or no market activity and that are a significant component of the fair value of the assets or liabilities.

Judgment is required in evaluating both quantitative and qualitative factors in the determination of significance for purposes of fair value level classification. Level 3 amounts can include assets and liabilities whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as assets and liabilities for which the determination of fair value requires significant management judgment or estimation.

In many cases, a valuation technique used to measure fair value includes inputs from multiple levels of the fair value hierarchy. The lowest level of input that is a significant component of the fair value measurements determines the placement of the entire fair value measurement in the hierarchy. The Plan's assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the classification of fair value assets and liabilities within the fair value hierarchy levels.

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.

Note 4 - Fair Value Measurements (Continued)

The following table sets forth, by level, the Plan's assets that were accounted for at fair value on a recurring basis as of December 31, 2009:

Investments in securities:

	Total Fair Value	Quoted Prices (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)
Investments at fair value:				
Mutual funds:				
Value	$ 6,293,933	$ 6,293,933	$ -	$ -
Blend	14,057,030	14,057,030	-	-
Growth	7,525,153	7,525,153	-	-
Intermediate bonds	1,688,058	1,688,058	-	-
Other	7,019,815	-	7,019,815	-
Self-directed brokerage accounts	16,001,253	15,635,253	366,000	-
Loans to participants	876,738	-	-	876,738
Total investments	$53,461,980	$45,199,427	$ 7,385,815	$ 876,738

The following table sets forth, by level, the Plan's assets that were accounted for at fair value on a recurring basis as of December 31, 2008:

Investments in securities:

	Total Fair Value	Quoted Prices (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)
Investments at fair value:				
Mutual funds:				
Value	$ 4,232,948	$ 4,232,948	$ -	$ -
Blend	9,988,985	9,988,985	-	-
Growth	4,713,820	4,713,820	-	-
Other	4,487,844	-	4,487,844	-
Self-directed brokerage accounts	12,342,201	7,502,177	4,840,024	-
Loans to participants	840,364	-	-	840,364
Total investments	$36,606,162	$26,437,930	$ 9,327,868	$ 840,364

Note 4 - Fair Value Measurements (Continued)

Self-directed brokerage accounts include investments in common stocks, preferred stocks, mutual funds, corporate bonds, government securities and certificates of deposit.

The following table provides further details of the Level 3 fair value measurements at December 31, 2009 and 2008:

	Loans to Participants	
	2009	2008
Balance, beginning of year	$ 840,364	$ 597,482
Purchases, sales, issuances, and settlements (net)	36,374	242,882
Balance, end of year	$ 876,738	$ 840,364

Note 5 - Party-in-interest Transactions

Certain Plan investments are shares of mutual funds managed by Fidelity Investments. Fidelity Investments is the custodian, as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions.

Note 6 - Plan Termination

Although it has not expressed any intent to do so, the Partnership has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their employer contributions. The net assets of the Plan will be distributed to each participant according to the value of his or her account.

Note 7 - Risks and Uncertainties

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

Note 8 - Tax Status

The Plan adopted a prototype plan from Fidelity Investments, which had received its own determination letter. Accordingly, the Plan has determined that it is unnecessary to obtain their own determination letter from the Internal Revenue Service. Although the Plan has been amended, the plan administrator believes that the Plan is currently being operated in compliance with the applicable requirements of the Internal Revenue Code.

The Plan is intended to be qualified under Section 401(a) of the Internal Revenue Code ("IRC") and the underlying trust is exempt from Federal income taxes under Section 501(a) of the IRC. The Internal Revenue Service (the "IRS") has determined and informed the Plan's sponsor by a letter dated April 30, 2001, that the Plan and related trust are designed in accordance with applicable sections of the IRC. The Plan has been amended since receiving the determination letter. The plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Note 9 - Other Matters

The Plan has undergone a general investigation by the Department of Labor (the "DOL") arising from the DOL's enforcement activities. This investigation was completed during 2008 and resulted in the Partnership paying approximately $5,000 in interest and excise taxes.

Note 10 - Reconciliation of Financial Statements to Form 5500 Annual Return/Report of Employee Benefit Plan

In accordance with ERISA regulations Section 2520.103-1(b)(3), set forth below is a reconciliation of amounts appearing in the accompanying financial statements to amounts appearing on Form 5500:

	2009	2008
Reconciliation of General Investments		
Amounts per Form 5500, Schedule H:		
Item 1c(8)	$ 876,738	$ 840,364
Item 1c(13)	36,583,989	23,423,597
Item 1c(15)	16,001,253	12,342,201
Amount per Page 3 of financial statements:		
Investments, at fair value	$ 53,461,980	$ 36,606,162
Reconciliation of Investment Income		
Amounts per Page 4 of financial statements:		
Net appreciation in fair value of investments	$ 8,729,699	
Dividend and interest income	936,620	
Interest income from participant loans	61,131	
	$ 9,727,450	
Amounts per Form 5500, Schedule H:		
Item 2b(1)(G)	$ 61,131	
Item 2b(2)(D)	600,063	
Item 2b(10)	7,664,848	
Item 2c	1,401,408	
	$ 9,727,450	

Note 10 - Reconciliation of Financial Statements to Form 5500 Annual Return/Report of Employee Benefit Plan (Continued)

	2009
Reconciliation of Administrative Expenses	
Amounts per Page 4 of financial statements:	
Investment expenses	$ 59,697
Administrative expenses	58,150
Amount per Form 5500, Schedule H, Item 2i(5)	$ 117,847

COUGHLIN STOIA GELLER RUDMAN & ROBBINS LLP
401(k) PROFIT SHARING PLAN
(Supplemental Schedule)
Schedule of Assets (Held at End of Year)
December 31, 2009

Form 5500, Schedule H, Line 4(i)
E.I.N.: 20-0859125
Plan No.: 001

(a)	(b) Identity of Issue	(c) Description of Investment	(e) Current Value
	Mutual funds:		
	ABN Amro	ABN Amro Income Plus Fund	$ 1,353,309
	American Beacon Funds	American Beacon Sm Cap Val PlanAhead Fund	390,818
	American Century Funds	American Century Inflation Adjusted Bond Fund	1,688,058
	Artio Global Investors	Artio International Equity Fund	2,931,144
	Diamond Hill Capital	Diamond Hill Large Cap Fund	1,770,651
	Dreyfus	Dreyfus Mid Cap Index Fund	1,469,578
*	Fidelity Investments	Fidelity Cash Reserves Fund	2,098,543
*	Fidelity Investments	Fidelity Retirement Money Market Fund	3,567,965
*	Fidelity Investments	Fidelity Freedom 2010 Fund	379,158
*	Fidelity Investments	Fidelity Freedom 2015 Fund	353,135
*	Fidelity Investments	Fidelity Freedom 2020 Fund	1,675,547
*	Fidelity Investments	Fidelity Freedom 2025 Fund	985,546
*	Fidelity Investments	Fidelity Freedom 2030 Fund	1,225,349
*	Fidelity Investments	Fidelity Freedom 2035 Fund	520,724
*	Fidelity Investments	Fidelity Freedom 2040 Fund	871,948
*	Fidelity Investments	Fidelity Freedom 2045 Fund	1,062,172
*	Fidelity Investments	Fidelity Low Priced Stock Fund	2,429,762
*	Fidelity Investments	Spartan US Equity Index Investor Fund	2,582,727
	Goldman Sachs	Goldman Sachs Mid Cap Value Fund	1,702,702
	Ivy Funds	Ivy Science & Technology Fund	2,641,232
	Quantitative Investment	Quantitative Small Cap Ordinary Shares Fund	1,611,735
	T. Rowe Price	T. Rowe Price Growth Stock Advisor Fund	1,655,116
	T. Rowe Price	T. Rowe Price Mid Cap Growth Advisor Fund	1,617,070
	Total mutual funds		36,583,989
	Various	Self directed brokerage accounts	16,001,253
*	Plan participants	Participant loans with interest rates ranging from 5.25% to to 10.50%, maturities in varying amounts through 2039	876,738
	Total investments		$ 53,461,980

* Represents a party-in-interest

Cost omitted for participant directed investments.

See independent auditor's report.