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

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 03/31/2010

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;
- [X] the final return/report;
- [ ] an amended return/report;
- [X] 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
BRYAN A. STIRRAT & ASSOCIATES 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1990

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
BRYAN A. STIRRAT & ASSOCIATES, INC.

1360 VALLEY VISTA DRIVE
DIAMOND BAR, CA 91765

2b Employer Identification Number (EIN)
95-3983702

2c Sponsor's telephone number
909-860-7777

2d Business code (see instructions)
541330

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.	10/14/2010	MICHAEL MERLE
	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")
BRYAN A. STIRRAT & ASSOCIATES, INC.

1360 VALLEY VISTA DRIVE
DIAMOND BAR, CA 91765

3b Administrator's EIN
95-3983702

3c Administrator's telephone number
909-860-7777

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	121
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**	0
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	0
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	0
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	0
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	0
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 03/31/2010

A Name of plan
BRYAN A. STIRRAT & ASSOCIATES 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500.
BRYAN A. STIRRAT & ASSOCIATES, INC.

D Employer Identification Number (EIN)
95-3983702

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
ING LIFE INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	888173	0	01/01/2010	03/31/2010

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	1117

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

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

STONNINGTON GROUP LLC
515 S. FIGUEROA S-1100
LOS ANGELES, CA 90071

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	1117	TPA FEES	5

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	0
5	Current value of plan's interest under this contract in separate accounts at year end	5	0

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

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

b	Balance at the end of the previous year			7b	1863582
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	-23851		
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below)	7c(5)	2439		
	▶				
	(6) Total additions			7c(6)	-21412
d	Total of balance and additions (add **b** and **c(6)**)			7d	1842170
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	6308		
	(2) Administration charge made by carrier	7e(2)	7068		
	(3) Transferred to separate account	7e(3)	1826361		
	(4) Other (specify below)	7e(4)	2433		
	▶				
	(5) Total deductions			7e(5)	1842170
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 03/31/2010

A Name of plan
BRYAN A. STIRRAT & ASSOCIATES 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
BRYAN A. STIRRAT & ASSOCIATES, INC.

D Employer Identification Number (EIN)
95-3983702

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE: ING VP INTERMEDIATE BOND PORTFOLIO

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
77-0294708-000	P	0

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

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
77-0294708-000	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: ING VAN KAMPEN REAL ESTATE PORT

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
77-0294708-000	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE GROWTH EQUITY

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
77-0294708-000	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: ING MONEY MARKET FUND

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
77-0294708-000	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY VIP CONTRAFUND PORT

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
77-0294708-000	P	0

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

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
77-0294708-000	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: OPPENHEIMER DEVELOPING MARKETS			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 77-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: PAX WORLD BALANCED FUND			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 77-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: ALLIANCEBERSTEIN GROWTH AND INCOME			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 77-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY ADVISOR MIDCAP FUND			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 77-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: ING CLARION REAL EST PRT			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 77-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIS ACORN FUND			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 77-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: CRM MID CAP VALUE FUND			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 77-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: LORD ABBOTT MID-CAP VALUE FUND			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 77-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: ING SOLUTION 2015 PORT			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 77-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: ING SOLUTION 2035 PORT			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 77-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0

a Name of MTIA, CCT, PSA, or 103-12 IE: ING SOLUTION 2045 PORT

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN 77-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: ING SOLUTION 2045 PORT

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN 77-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN 77-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: OPPENHEIMER MAIN STREET FUND

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN 77-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN 77-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: LORD ABBETT SMALL CAP VALUE FUND

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN 77-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: ING GNMA INCOME FUND

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN 77-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN 77-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN 77-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: VVIF SMALL CO GROWTH PORT

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN 77-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: VVIF DIVERSIFIED VALUE PORT

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN 77-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN 77-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 03/31/2010

A Name of plan
BRYAN A. STIRRAT & ASSOCIATES 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
BRYAN A. STIRRAT & ASSOCIATES, INC.

D Employer Identification Number (EIN)
95-3983702

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(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)	2740	0
(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)	234829	0
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	7714234	0
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	1863582	0
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	9815385	0
	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	9815385	0

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)		
	(B) Participants	2a(1)(B)		
	(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)		
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	31386	
	(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)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		31386
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		
	(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)		376911
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		408297
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1104337	
(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)		1104337
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	9345	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		9345
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1113682
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-705385
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		9110000

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: KMJ CORBIN & COMPANY (2) EIN: 81-0569753

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

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

Part IV Compliance Questions

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

During the plan year:

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

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 ... [X] **Yes** [ ] **No** **Amount:** 0

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)
TETRATECH, INC & SUBSIDIARIES RETIREMENT PLAN	95-4148514	001

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

2010

This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 03/31/2010

A Name of plan
BRYAN A. STIRRAT & ASSOCIATES 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
BRYAN A. STIRRAT & ASSOCIATES, INC.

D Employer Identification Number (EIN)
95-3983702

Part I Distributions

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

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

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

EIN(s): 71-0294708

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):

BRYAN A. STIRRAT & ASSOCIATES, INC.
401(k) PROFIT SHARING PLAN

FINANCIAL STATEMENTS IN LIQUIDATION

As of March 31, 2010 (Liquidation Basis) and December 31, 2009 (Liquidation Basis)
For The Period from January 1, 2010 to March 31, 2010 (Liquidation Basis)

with

INDEPENDENT AUDITORS' REPORT THEREON

BRYAN A. STIRRAT & ASSOCIATES, INC.
401(k) PROFIT SHARING PLAN

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Financial Statements in Liquidation:

Statements of Net Assets Available for Benefits – Liquidation Basis as of March 31, 2010 and December 31, 2009 2

Statement of Changes in Net Assets Available for Benefits – Liquidation Basis for the period from January 1, 2010 to March 31, 2010 3

Notes to Financial Statements – Liquidation Basis ..... 4 – 13

Note: All other schedules have been omitted since the information is either disclosed elsewhere in the financial statements or not required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

KMJ | Corbin & Company
Business Advisors Tax and Audit

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Participants of the
Bryan A. Stirrat & Associates, Inc. 401(k) Profit Sharing Plan

We were engaged to audit the financial statements in liquidation of the Bryan A. Stirrat & Associates, Inc. 401(k) Profit Sharing Plan (the "Plan") as of March 31, 2010 and December 31, 2009 and for the period from January 1, 2010 to March 31, 2010, as listed in the accompanying index. These financial statements 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 9, which was certified by ING Life Insurance and Annuity Company, the custodian of the Plan, except for comparing the information with related information included in the financial statements. We have been informed by the plan administrator that the custodian held the Plan's investment assets and executed investment transactions. The plan administrator has obtained certifications from the custodian as of March 31, 2010 and December 31, 2009 and for the period from January 1, 2010 to March 31, 2010, that the information provided to the plan administrator by the custodian is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not express an opinion on the accompanying financial statements taken as a whole. The form and content of the information included in the financial statements, other than that derived from the information certified by the custodian, 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.

As described in Note 1 to the accompanying financial statements, effective December 14, 2009, the Plan's sponsor, Bryan A. Stirrat & Associates, Inc., approved a proposal to merge the Plan into another plan. In accordance with accounting principles generally accepted in the United States of America, the Plan changed its basis of accounting from accrual basis to the liquidation basis. As of March 31, 2010, the Plan's assets were fully transferred into another plan.

KMJ Corbin & Company LLP

KMJ | Corbin & Company LLP

Costa Mesa, California
October 13, 2010

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BRYAN A. STIRRAT & ASSOCIATES, INC.
401(k) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS – LIQUIDATION BASIS

ASSETS	**March 31, 2010**	**December 31, 2009**
Investments, at fair value:		
Pooled separate accounts	$ -	$ 7,443,332
Money market funds	-	2,740
Self-directed brokerage accounts	-	270,902
Fixed account	-	1,840,950
Participant loans	-	234,829
Total investments	-	9,792,753
Net assets available for benefits – liquidation basis	$ -	$ 9,792,753

See accompanying notes to financial statements

BRYAN A. STIRRAT & ASSOCIATES, INC.
401(k) PROFIT SHARING PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS – LIQUIDATION BASIS

	For The Period From January 1, 2010 to March 31, 2010
Changes in net assets attributed to:	
Investment income:	
Interest	$ 31,386
Net appreciation in fair value	399,543
Total investment income	430,929
Deductions:	
Benefits paid to participants	(1,104,337)
Transfers of liquidated net assets into new plan	(9,110,000)
Administrative expenses	(9,345)
Total deductions from net assets	(10,223,682)
Net decrease in net assets available for benefits – liquidation basis	(9,792,753)
Net assets available for benefits – liquidation basis, beginning of period	9,792,753
Net assets available for benefits – liquidation basis, end of period	$ -

See accompanying notes to financial statements

NOTE 1 - DESCRIPTION OF PLAN

The following description of the Bryan A. Stirrat & Associates, Inc. 401(k) Profit Sharing Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

The Plan was established effective as of January 1, 1990, and intended to qualify as a profit sharing plan under Code sections 401(a) and 401(k) of the Internal Revenue Code ("IRC"). The Plan was subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

In 2009, the stockholders of Bryan A. Stirrat & Associates, Inc. (the "Company" or "Sponsor") sold their interest in the Company to Tetra Tech, Inc. As a result, on December 14, 2009, the decision was made to merge the Plan into the Tetra Tech, Inc. and Subsidiaries Retirement Plan ("Tetra Tech Plan") in accordance with the provisions of ERISA. Effective April 1, 2010, the merger was consummated and the Plan's assets were fully liquidated as of the close of business on March 31, 2010 and were transferred to the custodian of the Tetra Tech Plan. The Plan was effectively terminated March 31, 2010.

Plan Administration

Through March 31, 2010, the Plan was sponsored by the Company, and certain members of the Company's management were the Plan's administrator and trustee and were responsible for monitoring investments and maintaining the individual participant account balances. ING Life Insurance and Annuity Company was the Plan's custodian (the "Custodian").

Contributions

Effective December 31, 2009, the Company amended the contribution terms of the Plan. Contributions (including elective, non-elective and matching contributions) under the Plan were frozen and discontinued. No employee or other person was permitted to commence participation in the Plan after December 31, 2009.

NOTE 1 - DESCRIPTION OF PLAN, continued

Participants' Accounts

Individual accounts were maintained for each of the Plan's participants to reflect the participant's contributions and related employer contributions, as well as the participant's share of the Plan's income and any related administrative expenses. Allocations of the Plan income and expenses were based on the proportion that each participant's account balance had to the total of all participant account balances. The benefit to which a participant was entitled was the benefit that was provided from the participant's vested account.

Participant Loans

Participants were permitted to borrow from their accounts a minimum of $1,000 up to a maximum of $50,000 or 50% of their vested account balance. The loans were secured by the balance in the participant's account and had to be repaid at a fixed interest rate which was commensurate with local prevailing rates. Loans had to be repaid within five years, unless the loan was for the purchase of a principal residence. In this case, the repayment period may have been extended. The participant loan terms permitted a maximum of two loans per participant at any time and only one new loan could have been issued to the participant in a plan year. Loans taken for the purchase of a primary residence had to be repaid over no longer than 15 years.

Vesting

Participants were fully vested in their contributions and employer matching contributions and the earnings thereon. Prior to termination of the Plan, vesting in employer discretionary contributions was based on years of continuous service. Participants vested in accordance with the following schedule:

Years of Service	Vested Percentage
Less than 1	0%
1	20%
2	40%
3	60%
4	80%
5 or more	100%

NOTE 1 - DESCRIPTION OF PLAN, continued

Upon termination of the Plan and the transfer of account balances to the Tetra Tech Plan, all of the participants' account balances related to the employer discretionary contributions including earnings thereon became fully vested.

Forfeited Amounts

Forfeitures of discretionary employer contributions occurred if a participant terminated employment before becoming fully vested in such contributions. Forfeitures were used to pay Plan expenses for the Plan year immediately following the Plan year in which the forfeiture occurred. The Company used $7,064 in previously forfeited balances to pay Plan expenses during the period ended March 31, 2010.

Hardship Withdrawals

A withdrawal from a participant's account was permitted if the participant had a financial hardship for certain specific reasons as defined in the Plan document. The Plan had no hardship withdrawals during the period ended March 31, 2010.

Payments of Benefits

Upon termination of service including death, disability, or retirement, a participant was permitted to receive an amount equal to the value of the participant's vested interest in his or her account. These payments could have been paid in a lump sum payment or paid in installments over time.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

As described in Note 1, in December 2009, the Sponsor approved a proposal to terminate the Plan, and on March 31, 2010, the termination became effective. In accordance with accounting principles generally accepted in the United States of America, the Plan changed its basis of accounting from the accrual basis to the liquidation basis. Under the liquidation basis of accounting, assets and liabilities are stated at their estimated net realizable values. There were no material changes to the financial statements as a result of this change in accounting.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 at the date of the financial statements and reported amounts of revenue and expenses during the reporting period. Actual results could materially differ from those estimates.

Investment Valuation

At December 31, 2009, the Plan's investments were stated at fair value (see Note 4). The investment fair values approximated their liquidation values.

Purchases and sales of securities were recorded on a trade-date basis. Net appreciation or depreciation in fair value of investments for the periods was reflected in the accompanying statements of changes in net assets available for benefits – liquidation basis.

The Plan offered the ING Fixed Account ("Fixed Account") with the Custodian. The Plan accounted for its guaranteed investment contracts in accordance with the Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 962-325, *Defined Contribution Pension Plans – Investments (Other),* ("ASC Topic 962-325") which provides certain reporting and disclosure requirements for fully benefit-responsive investment contacts, and requires the reporting of all investment contracts held by a defined contribution plan at fair value and the reporting of the adjustment from fair value to contract value for fully benefit-responsive contracts in the statement of net assets available for benefits. The Plan's investments in the Fixed Accounts were not considered to be fully benefit-responsive and therefore, there was no adjustment ref1ected on the statement of net assets available for benefits – liquidation basis to report the Fixed Accounts at contract value.

Payment of Benefits

Benefit payments were recorded when paid.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Administrative Expenses

Certain administrative functions were performed by officers or employees of the Company; no such officer or employee received compensation from the Plan for these services. Certain other administrative expenses were paid by the Company for the administration of the Plan.

NOTE 3 - INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Fixed Account guaranteed the return of principal plus compound interest earned over a defined one year term, provided all contributions remained in the account until the end of the guarantee period. The Custodian maintained the contributions in a general account. The Fixed Account was credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. Participants were permitted to direct the withdrawal or transfer of all or a portion of their investment at fair value.

NOTE 4 - FAIR VALUE MEASUREMENTS

The Plan adopted the provisions of ASC Topic 820, *Fair Value Measurements and Disclosures*, ("ASC Topic 820") for its investments. ASC Topic 820 establishes a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value. These tiers include: Level 1, defined as observable inputs such as quoted prices in active markets; Level 2, defined as inputs other than quoted prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions.

The following is a description of the valuation methodologies used as of December 31, 2009 for the investments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy.

Pooled Separate Accounts

The fair value of pooled separate accounts was based upon their net asset value on the last day of the Plan year. While the underlying asset values were based on quoted prices, the net asset values of the separate accounts were not publicly quoted. These investments had been classified within Level 2 of the valuation hierarchy.

NOTE 4 - FAIR VALUE MEASUREMENTS, continued

Money Market Funds

Money market funds consisted of highly liquid short-term investments with original purchased maturities of three months or less. These investments had been classified within Level 1 of the valuation hierarchy.

Self-Directed Brokerage Accounts

The fair value of self-directed brokerage accounts was based upon quoted market prices in an exchange and active markets, which represented the net asset values of shares held by the Plan at year end and were classified as Level 1 investments.

Fixed Account

The fair value of the Fixed Account was based upon the liquidation value of the account, which was contract less any surrender charges or market value adjustments. These investments had been classified within Level 3 of the valuation hierarchy.

Participant Loans

Participant loans were valued at their outstanding balances, which approximated fair value and were classified within Level 3 of the valuation hierarchy.

As of December 31, 2009, the Plan's investments measured at fair value on a recurring basis were as follows:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Assets:			
Pooled separate accounts	$ -	$ 7,443,332	$ -
Money market funds	2,740	-	-
Self-directed brokerage accounts	270,902	-	-
Fixed account	-	-	1,840,950
Participant loans	-	-	234,829
Total assets	$ 273,642	$ 7,443,332	$ 2,075,779

NOTE 4 - FAIR VALUE MEASUREMENTS, continued

Changes in the fair value of the Plan's Level 3 investments during the period ended March 31, 2010 were as follows:

	Fixed Account	Participant Loans
Balance, January 1, 2010	$ 1,840,950	$ 234,829
Interest income	31,386	-
Net realized losses	(14,736)	-
Market value adjustment	(38,341)	-
Transfers into new plan	(1,819,259)	(234,829)
	$ -	$ -

NOTE 5 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The accompanying financial statements reflect the Fixed Account at fair value, where the Plan's Form 5500 reports the contract at contract value. As a result, certain amounts reported in the accompanying financial statements differ from the amounts reflected in the Form 5500.

The following is a reconciliation of net assets available for benefits – liquidation basis per the financial statements to Form 5500 as of December 31, 2009:

Net assets available for benefits - liquidation basis per the financial statements	$ 9,792,753
Adjustment from fair value to contract fair value for non-fully benefit responsive Fixed Account	22,632
Net assets available for benefits – liquidation basis per Form 5500	$ 9,815,385

NOTE 5 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500, continued

The following is a reconciliation of the net appreciation in fair value per the financial statements to the amount per the Form 5500 for the period ended March 31, 2010:

Net appreciation in fair value per the financial statements	$	399,543
Adjustment from fair value to contract value for non-fully benefit responsive Fixed Account		(22,632)
Net appreciation in fair value per the Form 5500	$	376,911

NOTE 6 - INVESTMENTS (Unaudited)

The following summary of the Plan's investments which exceeded 5% of net assets available for benefits – liquidation basis was derived from information prepared by the Custodian of the Plan and furnished to the Plan administrator. The Plan administrator has obtained certifications from the Custodian as of December 31, 2009 that such information is complete and accurate (see Note 9).

	December 31, 2009
ING Fixed Account	$ 1,840,950
Oppenheimer Developing Markets Fund	1,446,840
Fidelity Advisor Mid-Cap Value Fund	595,933
Lord Abbett Small-Cap Value Fund	1,395,680
American Balanced Fund	568,398

As the Plan was fully liquidated on March 31, 2010, it did not have any investments on March 31, 2010. During 2010, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) increased in value by $399,543.

NOTE 7 - TAX STATUS

The Internal Revenue Service issued a determination letter dated December 5, 2002 stating that the Company's prototype plan was designed in accordance with applicable IRC requirements as of that date. The Plan had been amended since receiving the determination letter. However, the Plan administrator believes that the Plan was designed and operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE 8 - PLAN TERMINATION

As described in Note 1, the Plan was terminated effective March 31, 2010. As part of the transfer, the Plan recorded a market value adjustment in the amount of approximately $38,000, reducing the value of the Plan's ING Fixed Account. After the transfer was finalized, Tetra Tech, Inc. made a contribution of the same amount to the affected participants' accounts to make them whole.

NOTE 9 - SUMMARY OF UNAUDITED INFORMATION

The Plan administrator had elected the method of annual reporting permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Custodian had certified that the following data in the accompanying financial statements is complete and accurate:

- Investments, as shown in the Statements of Net Assets Available for Benefits – Liquidation Basis as of March 31, 2010 and December 31, 2009, except for participant loans of $0 and $234,829, respectively;

- Investment income, as shown in the Statement of Changes in Net Assets Available for Benefits – Liquidation Basis for the period ended March 31, 2010;

- Investments that represent 5% or more of the Plan's net assets as of December 31, 2009 as reflected in Note 6; and

- Investments, as reflected in Note 4.

NOTE 10 - RELATED PARTY TRANSACTIONS

Plan investments were in investment funds or investment contracts and participant loans managed by the Custodian (see Note 1). The Custodian and participants were considered parties-in-interest under ERISA. Administrative fees paid to the Custodian amounted to $9,345 for the period ended March 31, 2010. All of these transactions were considered exempt party-in-interest transactions under ERISA.