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
ACES 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2002

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
COMPREHENSIVE EDUCATIONAL SERVICES, INC.

3731 6TH AVENUE, SUITE 100
SAN DIEGO, CA 92103

2b Employer Identification Number (EIN)
33-0883047

2c Sponsor's telephone number
619-298-7461

2d Business code (see instructions)
611000

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	KRISTIN FARMER
	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")
COMPREHENSIVE EDUCATIONAL SERVICES, INC.

3731 6TH AVENUE, SUITE 100
SAN DIEGO, CA 92103

3b Administrator's EIN
33-0883047

3c Administrator's telephone number
619-298-7461

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**	377
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**	291
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	8
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	299
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	299
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	57
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	
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 2T 3D

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

(1)	X		**H** (Financial Information)
(2)			**I** (Financial Information – Small Plan)
(3)		0	**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
ACES 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
COMPREHENSIVE EDUCATIONAL SERVICES, INC.

D Employer Identification Number (EIN)
33-0883047

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)

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

31-4156830

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 18 51 52 65	RECORD KEEPER	7705	Yes [X] No [ ]	Yes [X] No [ ]	2202	Yes [ ] No [X]

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

INNOVATIVE PENSION STRATEGY & DESIG

14251 DANIELSON STREET
POWAY, CA 92064

33-0166640

(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?
12 15 37 50 64 72	THIRD PARTY ADMINISTRATOR	1479	Yes [X] No [ ]	Yes [X] No [ ]	982	Yes [ ] No [X]

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

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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
ACES 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
COMPREHENSIVE EDUCATIONAL SERVICES, INC.

D Employer Identification Number (EIN)
33-0883047

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)		
(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)		
(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)	286304	537801
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	286304	537801
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	286304	537801

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)	189513	
	(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)		189513
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)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
	(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)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		99371
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		288884
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	35662	
(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)		35662
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)	1725	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		1725
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		37387
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		251497
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [ ] Unqualified (2) [ ] Qualified (3) [X] Disclaimer (4) [ ] Adverse

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

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

(1) Name: NICOLE WADDELL, CPA (2) EIN: 26-2208516

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		53270
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		50000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

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

A Name of plan
ACES 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
COMPREHENSIVE EDUCATIONAL SERVICES, INC.

D Employer Identification Number (EIN)
33-0883047

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): 31-4156830

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):

NICOLE WADDELL, CPA
CERTIFIED PUBLIC ACCOUNTANT
PHONE (760) 703-8818 – FAX (760-787-5833 NWCPA@HOTMAIL.COM

Aces 401(k)
Profit Sharing Plan
Audit Report
December 31, 2009

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INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of
Aces 401(k) Profit Sharing Plan

I was engaged to audit the statements of net assets available for benefits of Aces 401(k) Profit Sharing Plan as of December 31, 2009, and the related statement of changes in net asset available for benefits for the year ended December 31, 2009, and the supplemental schedule H, line 4i-Schedule of Assets (Held at End of Year) as of and for the year ended December 31, 2009. These financial statements and the schedules are the responsibility of the Plan's management.

As permitted by Section 2520.103-8 of the Department of Labor's Rules and Regulations of Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed me not to perform, and I did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Nation Wide Financial Services, inc., the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplementary schedule. The plan administrator has obtained certification from the custodian as of the years ended December 31, 2009, that the information provided to the plan administrator by the custodians is complete and accurate.

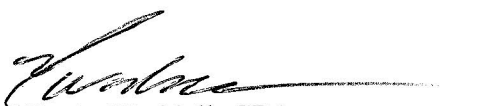
As Described in note 2., these financial statements and supplemental schedules were prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Because of the significance of the information that I did not audit, I was unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplementary schedules, other than that derived from the information certified by the custodian, have been audited by me in accordance with auditing standards generally accepted in the United States of America and, in my 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.

I have compiled the accompanying statement of net assets available for benefits of Aces 401(k) profit sharing plan as of December 31, 2008 in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

The plan administrator has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Plan's net assets available for benefits and changes in its net assets available for benefits. Accordingly, these financial statements are not designed for those who are not informed about such matters.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying statement of net assets available for benefits and, accordingly, do not express an opinion or any other form of assurance on it



October 13, 2010 Nicole Waddell, CPA

MEMBER: THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Aces 401(k) Profit Sharing Plan
Statement of Net Assets Available For Benefits
December 31, 2009 and 2008

	2009	Compiled 2008
ASSETS:		
Investments (at fair value)	$ 537,801	$ 286,304
TOTAL ASSETS	537,801	286,304
NET ASSETS AVAILABLE FOR BENEFITS	$ 537,801	$ 286,304

See independent auditors' report and accompanying notes.

Aces 401(k) Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2009

ADDITIONS	
Additions to net assets attributed to:	
Investment income:	
Net appreciation (depreciation) in fair value of investments	$ 99,371
Total Investment income	99,371
Contributions:	
Participants'	189,513
Total contributions	189,513
TOTAL ADDITIONS	288,884
DEDUCTIONS	
Deductions from net assets attributed to:	
Benefits paid to participants	35,662
Administrative expenses	1,725
TOTAL DEDUCTIONS	37,387
NET INCREASE	251,497
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of Year	286,304
END OF YEAR	$ 537,801

See independent auditors' report and accompanying notes.

Note 1. Description of Plan

The following description of the Aces 401(k) Profit Sharing Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General. The Plan is a defined contribution, established in January 1, 2002. The plan was amended and restated which became effective on January 1, 2009. Plan is sponsored by Comprehensive Educational Services, Inc.(the "Company") allowing all eligible employees to adopt a regular program of saving for retirement. An employee is considered eligible to participate in the Plan once they have completed one year of service. Employees who were employed on January 1, 2002 do not have to meet the service requirement. Employees are considered excludable from the plan if they are union employees whose employment is governed by a collective bargaining agreement under which retirement benefits were the subject of good faith bargaining. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions. Each year, participants may elect to contribute pretax annual compensation, up to 25% of compensation and separately elect to defer up to 100% of any bonuses. Total deferrals may not exceed the total dollar limit which is set by law. At the discretion of the Administrator, participants may be permitted to deposit into the Plan amounts representing distributions from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan. Company matching contributions are discretionary. The Plan also allows the employer to make profit sharing contributions determined by the Company. Contributions are subject to certain limitations. The Company made no discretionary contributions for the year ended December 31, 2009.

Participant Accounts. Each participant's account is credited with the participant's contribution and allocation of (a) the Company's contribution (if any), (b) Plan earnings or losses, and (c) 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.

Vesting. Participants are 100% vested in their voluntary contributions plus earnings thereon. Vesting in the Company's discretionary contributions and profit sharing however, is based on years of service over a six year period.

Years of Service	Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Note 1. Description of Plan (cont.)

Participant Loans. Loans are available to participants on a reasonably equivalent basis and will be made to participants who are creditworthy. Participants may borrow from their fund accounts a minimum of $1,000 and up to a maximum of the lesser of (a) $50,000 or (b) Fifty percent (50%) of the Participant's vested account balance. The repayment period cannot be longer than five years however the Administrator may permit a longer repayment term if the loan is used for the purchase of a principle residence.

Loans will bear a reasonable rate of interest, based on interest rates charged for similar types of loans by other lenders. Each loan is secured by the Participant's vested account balance and becomes due and payable immediately upon separation of employment.

Payment of Benefits. Participants may receive a distribution of the vested portion of some or all of their accounts in the plan for termination of employment, early retirement, normal retirement, and disability. If the vested balance exceeds $5,000, the participant must consent to any distribution before it is made. Accounts that do not exceed $5,000 must be distributed in a single lump sum. If death occurs while still employed 100% of the account balance will be paid as a death benefit to the designated beneficiary. The plan does permit distributions prior to termination as defined in the plan.

Forfeited Accounts. For the year ended December 31, 2009 forfeited non-vested accounts totaled zero. Forfeitures may be used to pay administrative expenses of the Plan or reduce employer matching contributions.

Note 2. Summary of Accounting Policies

Basis of Accounting. The accounts of the plan are maintained, and the accompanying financials statements have been prepared on the cash basis used to report on the plan's annual filing tax form 5500. Contributions and Investment income are recognized when received, disbursements are recognized when made. Investments are reflected at fair value. Accordingly these financial statements are not intended to present the net assets available for benefits and changes in net assets available for benefits of the plan in conformity with accounting principles generally accepted in the United States of America.

Estimates. The preparation of financial statement in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amount and disclosures. Accordingly, actual results may differ from those estimates.

The Plan has not entered into a fully benefit-responsive investment contract, and therefore no adjustment for contract value has been made on the Statement of Net Assets Available for Benefits.

Investment Valuation and Income Recognition. The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4. for discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Note 2. Summary of Accounting Policies (cont.)

Payment of Benefits. Benefits are recorded when paid.

Operating Expenses. All expenses of maintaining the Plan are paid by the Company

Note 3. Tax Status

The Plan submitted under a volume submitter program on January 31, 2006. Under this program the plan received a determination letter from the IRS dated March 31, 2008 that the form of the plan is acceptable under section 401 of the Internal Revenue Code for use by employers for the benefit of their employees. Although a specific determination letter has not been received, the Plan administrator and the Plan's tax counsel believe the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. No provision for income taxes has been included in the accompanying financial statements.

Note 4. Fair Value Measurements

Financial Accounting Standards Board Statement No. 157, *Fair Value Measurements* (FASB Statement No. 157), establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB Statement No. 157 are described below:

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
Level 2	Inputs to the valuation methodology include: Quoted prices for similar assets or liabilities in active markets; Quoted prices for identical or similar assets or liabilities in inactive markets; Inputs other than quoted prices that are observable for the asset or liability; Inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Note 4.Fair Value Measurements (cont.)

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

Mutual funds: Valued at quoted market prices.
Participant loans: Valued at amortized cost, which approximates fair value.

Assets at Fair Value as of December 31, 2009

	Level 1	Level 2	Level 3	Total
Mutual Funds	$537,801	-	-	$537,801
Participant Loans	-	-	-	-
Total Assets at Fair Value	$537,801	-	-	$537,801

Note 5. Investments

Unaudited Information Certified by the Plan Trustee.

The December 31, 2009 Statement of Net Assets Available for Benefits, the investment activities included on the Statement of Changes in Net Assets Available for Benefits for the year then ended, and the accompanying notes to the financial statements were prepared in part or entirely from information certified by the Trustee in accordance with 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.

a. Investments held and certified by Nation Wide Financial Services, Inc.:

	2009
	$ 537,801

b. Investment income(loss) certified by Nation Wide Financial Services, Inc.:

	2009
Interest income	$ -0-
Net appreciation(depreciation) in fair value	$ 97,595

Note 5. Investments (cont.)

The fair value of investments that represent 5 percent or more of the plan's net assets available for benefits are as follows:

	2009
Frnkln Gr A	$24,886
PIMCO Tlt Rtn A	60,329
Opp Devl Mkt A	38,727
Pionr Hi Yld A	28,284
WFAF Gov Securities	32,360
VanKamp Comstock	33,076

Note 6. Plan Termination

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

Note 7. Risks and Uncertainties

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

Note 8. Related Parties / Parties in interest

The Company provides certain accounting and administrative services for which no fees are charged. The Plan's trustees' are participants of the Plan.

The Plan is provided services by an outside third party administrator. Fees for these services are paid by the Company.

Certain assets of the plan are shares in investment funds managed by Nation Wide Financial Services, Inc.

Note 9. Delinquent Participant contributions / Contingent Liability

As required by ERISA Section 2510.3-102, the Plan sponsor is required to segregate employee contributions to the plan from its general assets as soon as practical but in no event more than 15 business days following the end of the month in which amounts are withheld from wages. Total delinquent participant contributions totaled $53,270. Potential lost income may be due to participant accounts.

Supplemental Schedule

Aces 401(k) Profit Sharing Plan
EIN: 33-0883047
PLAN #: 001
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
December 31, 2009

(a)	(b) Identify of issue, borrower, lessor, or	(c)Description of investment including maturity date, rate of interest, collateral,	(d) Cost	(e) Current Value
*	Nationwide Insurance Co.	AmCent Sm Co Adv	**	$ 683
*	Nationwide Insurance Co.	AmCent Val A	**	8,268
*	Nationwide Insurance Co.	AIM SmCap Gr Inv	**	1,151
*	Nationwide Insurance Co.	AIM MdCap Cor Eq	**	1,656
*	Nationwide Insurance Co.	AmFds Am Bal R3	**	-
*	Nationwide Insurance Co.	JPM Md Cap Gr A	**	4,783
*	Nationwide Insurance Co.	UBS US Sm Cap Growth Fd	**	8,349
*	Nationwide Insurance Co.	Drey Emrg Mkt A	**	9,388
*	Nationwide Insurance Co.	Davis Oppr A	**	1,866
*	Nationwide Insurance Co.	Diamond Hill LgCap	**	16,574
*	Nationwide Insurance Co.	Evergrn Omega A	**	1,962
*	Nationwide Insurance Co.	Fed Bd F	**	3,796
*	Nationwide Insurance Co.	FidAdv Eq Gr A	**	21,728
*	Nationwide Insurance Co.	Fed Hi Yld Tr	**	12,233
*	Nationwide Insurance Co.	Fnkln Gr A	**	24,886
*	Nationwide Insurance Co.	NW Mny Mkt Inst	**	19,096
*	Nationwide Insurance Co.	Janus Adv Bal S	**	-
*	Nationwide Insurance Co.	Ptnm Eq Inc A	**	8,402
*	Nationwide Insurance Co.	MFS Glbl Gr A	**	4,024
*	Nationwide Insurance Co.	Neu Ber Genesis	**	25,360
*	Nationwide Insurance Co.	NW MdCap Mkt Indx	**	770
*	Nationwide Insurance Co.	Opp Chmpn Inc A	**	3,011
*	Nationwide Insurance Co.	PIMCO Tlt Rtn A	**	60,329
*	Nationwide Insurance Co.	Opp Devl Mkt A	**	38,727
*	Nationwide Insurance Co.	Opp Glbl A	**	17,265
*	Nationwide Insurance Co.	Pionr Hi Yld A	**	28,284
*	Nationwide Insurance Co.	Prncpl Inv MdCap Blnd	**	5,399
*	Nationwide Insurance Co.	Opp Bal A	**	15,034
*	Nationwide Insurance Co.	Opp SmMdCap Val	**	10,873
*	Nationwide Insurance Co.	A Opp Strat Inc A	**	16,174
*	Nationwide Insurance Co.	LeggM ClrBrdg SmCap Gr	**	1,271
*	Nationwide Insurance Co.	WFAF Gov Securities	**	32,360
*	Nationwide Insurance Co.	WFAF Opportunity	**	2,572
*	Nationwide Insurance Co.	WFAF Small Cap Value	**	2,896
*	Nationwide Insurance Co.	FnklnVITFnklnBalS	**	15,149
*	Nationwide Insurance Co.	FnklnTmp Forgn A	**	1,931
*	Nationwide Insurance Co.	FnklnTmp Gr A	**	16,244
*	Nationwide Insurance Co.	Franklin Capital Grth	**	-
*	Nationwide Insurance Co.	FnklnMSF Mut Shrs	**	13,169
*	Nationwide Insurance Co.	VanKamp Comstock	**	33,076
*	Nationwide Insurance Co.	AIM Dynmc Inv	**	6,319
*	Nationwide Insurance Co.	Prncpl Inv MdCap	**	-
*	Nationwide Insurance Co.	Jns Bal S	**	42,742
		Total Investments	**	$ 537,801

* Represents a party in interest to the plan.

** Cost omitted for participant-directed investments.

See independent auditors' report and accompanying notes.

Aces 401(k) Profit Sharing Plan
EIN: 33-0883047
PLAN #: 001
Schedule of Delinquent Participant Contributions for the Year Ended December 31, 2009

Date Withheld	Date remitted	Amount Withheld
6/23/2009	10/21/2009	$ 9,077
7/8/2009	10/21/2009	8,397
7/23/2009	10/21/2009	7,105
8/8/2009	10/21/2009	6,753
8/24/2009	10/21/2009	6,908
9/8/2009	10/21/2009	6,858
9/23/2009	10/21/2009	8,172
Total that constitutes nonexempt prohibited transactions		$ 53,270

See independent auditors' report and accompanying notes.

Schedule H/I, Line 4a
Schedule of Late Participant Contributions

Name of Plan:

ACES 401(k) Profit Sharing Plan

Employer Identification No.: ► 33-0883047

Plan year (beginning/ending):► 1/1/2009 - 12/31/2009 Plan number:► 1

(a) Late Contributions	**(b)** Late Contributions not Corrected	**(c)** Correction outside VFCP	**(d)** Correction using VFCP	Pending Correction in VFCP	**(f)** Total Corrected
53270	0	53270	0	0	53270

Schedule H, Line 4i
Schedule of Assets (Held At End of Year)

Name of Plan:

► ACES 401(k) Profit Sharing Plan

Employer Identification Number:► 33-0883047

For plan year (beginning/ending):► 1/1/2009 - 12/31/2009 Plan number:► 1

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	Nationwide Insurance Co.	AmCent Sm Co Adv	**	682.79
*	Nationwide Insurance Co.	AmCent Val A	**	8268.45
*	Nationwide Insurance Co.	AIM SmCap Gr Inv	**	1150.72
*	Nationwide Insurance Co.	AIM MdCap Cor Eq	**	1656.04
*	Nationwide Insurance Co.	AmFds Am Bal R3	**	0
*	Nationwide Insurance Co.	JPM MdCap Gr A	**	4783.14
*	Nationwide Insurance Co.	UBS US Sm Cap Growth Fd	**	8348.94
*	Nationwide Insurance Co.	Drey Emrg Mkt A	**	9387.94
*	Nationwide Insurance Co.	Davis Oppr A	**	1866.32
*	Nationwide Insurance Co.	Diamond Hill LgCap	**	16573.51
*	Nationwide Insurance Co.	Evrgrn Omega A	**	1962.16
*	Nationwide Insurance Co.	Fed Bd F	**	3796.09
*	Nationwide Insurance Co.	FidAdv Eq Gr A	**	21728.48
*	Nationwide Insurance Co.	Fed Hi Yld Tr	**	12232.95
*	Nationwide Insurance Co.	Fnkln Gr A	**	24885.74
*	Nationwide Insurance Co.	NW Mny Mkt Inst	**	19095.71
*	Nationwide Insurance Co.	Janus Adv Bal S	**	0
*	Nationwide Insurance Co.	Ptnm Eq Inc A	**	8402.42
*	Nationwide Insurance Co.	MFS Glbl Gr A	**	4024.26
*	Nationwide Insurance Co.	Neu Ber Genesis	**	25360.11
*	Nationwide Insurance Co.	NW MdCap Mkt Indx	**	769.57
*	Nationwide Insurance Co.	Opp Chmpn Inc A	**	3011.25
*	Nationwide Insurance Co.	PIMCO Ttl Rtn A	**	60329.03
*	Nationwide Insurance Co.	Opp Devl Mkt A	**	38726.88
*	Nationwide Insurance Co.	Opp Glbl A	**	17265.39
*	Nationwide Insurance Co.	Pionr Hi Yld A	**	28283.69
*	Nationwide Insurance Co.	Prncpl Inv MdCap Blnd	**	5398.61
*	Nationwide Insurance Co.	Opp Bal A	**	15034.11
*	Nationwide Insurance Co.	Opp SmMdCap Val	**	10873.42
*	Nationwide Insurance Co.	A Opp Strat Inc A	**	16173.62
*	Nationwide Insurance Co.	LeggM ClrBrdg SmCap Gr	**	1271.18
*	Nationwide Insurance Co.	WFAF Gov Securities	**	32360.26
*	Nationwide Insurance Co.	WFAF Opportnity	**	2572.36
*	Nationwide Insurance Co.	WFAF Small Cap Value	**	2896.35
*	Nationwide Insurance Co.	FnklnVITFnklnBalS	**	15149.09
*	Nationwide Insurance Co.	FnklnTmp Forgn A	**	1930.95
*	Nationwide Insurance Co.	FnklnTmp Gr A	**	16243.96
*	Nationwide Insurance Co.	Franklin Capital Grth	**	0
*	Nationwide Insurance Co.	FnklnMSF Mut Shrs	**	13168.77
*	Nationwide Insurance Co.	VanKamp Comstock	**	33075.73
*	Nationwide Insurance Co.	AIM Dynmc Inv	**	6318.74
*	Nationwide Insurance Co.	Prncpl Inv MdCap	**	0
*	Nationwide Insurance Co.	Jns Bal S	**	42742.31