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;
- [X] 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
STERLING CONSULTING GROUP LLC

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1993

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
STERLING CONSULTING GROUP LLC

350 FIFTH AVE
17TH FLOOR
NEW YORK, NY 10118

2b Employer Identification Number (EIN)
13-3675572

2c Sponsor's telephone number
212-329-4602

2d Business code (see instructions)
541400

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	KATHLEEN HARRELL
	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")
STERLING CONSULTING GROUP LLC

350 FIFTH AVE
17TH FLOOR
NEW YORK, NY 10118

3b Administrator's EIN
13-3675572

3c Administrator's telephone number
212-329-4602

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
STERLING CONSULTING GROUP INC

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	141
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**	60
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	31
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	91
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	91
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	84
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	8
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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 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
STERLING CONSULTING GROUP LLC

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
STERLING CONSULTING GROUP LLC

D Employer Identification Number (EIN)
13-3675572

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . [X] Yes [ ] No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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250 VESEY STREET
NEW YORK, NY 10281

13-5674085

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

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

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250 VESEY STREET
NEW YORK, NY 10281

13-5674085

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
	BROKERAGE		Yes [X] No [ ]	Yes [ ] No [X]	11069	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 ☐

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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
STERLING CONSULTING GROUP LLC

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
STERLING CONSULTING GROUP LLC

D Employer Identification Number (EIN)
13-3675572

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	394706	403057
(2) U.S. Government securities	1c(2)	0	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	
(B) All other	1c(3)(B)	0	
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	
(B) Common	1c(4)(B)	0	
(5) Partnership/joint venture interests	1c(5)	0	
(6) Real estate (other than employer real property)	1c(6)	0	
(7) Loans (other than to participants)	1c(7)	0	
(8) Participant loans	1c(8)	85246	56124
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	1857043	2626585
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	
	(2) Employer real property	1d(2)	0	
e	Buildings and other property used in plan operation	1e	0	
f	Total assets (add all amounts in lines 1a through 1e)	1f	2336995	3085766
	Liabilities			
g	Benefit claims payable	1g	0	
h	Operating payables	1h	0	
i	Acquisition indebtedness	1i	0	
j	Other liabilities	1j	0	
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	2336995	3085766

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)	0	
	(B) Participants	2a(1)(B)	365705	
	(C) Others (including rollovers)	2a(1)(C)	6737	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		372442
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
	(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)	4608	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		4608
	(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)	29513	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		29513
	(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		577676
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		984239
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	234222	
(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)		234222
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	1246	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		1246
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		235468
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		748771
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: SAUVIGNE & COMPANY LLP (2) EIN: 20-5720207

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			

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
STERLING CONSULTING GROUP LLC

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
STERLING CONSULTING GROUP LLC

D Employer Identification Number (EIN)
13-3675572

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): 16-1470238

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):

STERLING CONSULTING GROUP LLC
401(k) PROFIT SHARING PLAN & TRUST
FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2009
TOGETHER WITH AUDITORS' REPORT

STERLING CONSULTING GROUP LLC
401(k) PROFIT SHARING PLAN & TRUST
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REPORT OF INDEPENDENT AUDITORS

To the Administrative Committee of the
Sterling Consulting Group 401(k) Profit Sharing Plan & Trust:

We were engaged to audit the financial statements and supplemental schedules of Sterling Group LLC 401(k) Profit Sharing Plan & Trust ("the Plan") as of December 31, 2009 and 2008, and for the years then ended. These financial statements and schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Merrill Lynch, Pierce, Fenner & Smith (the "Custodian" of the Plan) as agent for trustees, Peter Mundy, and Kathleen Harrell, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the Custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the Custodian as of December 31, 2009 and December 31, 2008, and for the years then ended, 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 and supplemental schedules as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the 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.

October 07, 2010
New York, New York

Sanvigne & Company LLP

STERLING CONSULTING GROUP LLC
401(k) PROFIT SHARING PLAN & TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31, 2009 AND DECEMBER 31, 2008

	2009	2008
ASSETS:		
Cash equivalents	$ 403,057	$ 394,706
Investments, in mutual funds, at fair value	2,626,585	1,857,043
Participant loans	56,124	85,246
Total assets	3,085,766	2,336,995
LIABILITIES		
Accrued expenses	-	28,600
NET ASSETS AVAILABLE FOR BENEFITS	$ 3,085,766	$ 2,308,395

The accompanying notes to financial statements
are an integral part of these statements.

STERLING CONSULTING GROUP LLC
401(k) PROFIT SHARING PLAN & TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2009

		2009
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Participant and rollover contributions	$	372,442
Investment income (loss)		611,796
Total additions (deductions)		984,238
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefit payments		234,222
Professional expenses		(28,600)
Administrative expenses		1,245
Total deductions		206,867
Net increase (decrease)		777,371
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	$	2,308,395
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	$	3,085,766

The accompanying notes to financial statements are an integral part of these statements.

STERLING CONSULTING GROUP LLC
401(k) PROFIT SHARING PLAN & TRUST
FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2009
TOGETHER WITH AUDITORS' REPORT

(1) – Plan Description:

Background -
Sterling Consulting Group ("the Company") is a leading branding consultancy company with offices in New York and San Francisco and an affiliate office in Singapore. The following brief description of the Sterling Consulting Group 401(k) Profit Sharing Plan & Trust (the "Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). During 2008, the Plan was amended and restated to comply with new federal regulations.

The Plan is a defined contribution plan that contains an Internal Revenue Code ("IRC") 401(k) before-tax contribution feature, established to provide retirement benefits to employees meeting certain eligibility criteria. Participants must be at least 18 years old to be eligible to enroll in the Plan and receive profit sharing contributions. As soon as the age requirement is met, employees of the Company will become eligible to participate in the Plan semi-annually either on January 1st or July 1st.

Contributions -

Participants can make salary deferred contributions up to 15% of his or her compensation however, the salary deferral contributions can not exceed the amount of $16,500 allowed under the current income tax regulations. If a Plan participant is 50 or over or reaches age 50 before the calendar year is over a catch-up additional deferral may be made not to exceed $5,500. The Company will contribute an amount that is determined from year to year and does not make matching contributions to the Plan.

Participant Accounts –

Individual accounts are maintained for each Plan participant. Each participant's account is credited with the participant's salary deferred contributions, the participant's qualified rollover contributions, and an allocation of Company discretionary contributions and Plan earnings. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting –

Participants become vested in their profit sharing contributions based on a vesting percentage determined by years of vesting service. A participant must perform 1000 hours to earn a Year of Vesting Service. In addition, a participant must perform at least 500 hours of service each year to avoid a break in vesting service. The Plan's vesting schedule is as follows:

Years	Vesting percentage
<1	0%
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

A participant's rollover and transfer contributions are 100% vested immediately.

Payment of Benefits -

On termination of service due to death, disability, retirement, severance from employment, or when normal retirement age is attained, a participant is entitled to receive benefit payments and may receive such benefits in the form of either a lump sum distribution or installments.

Participant Loans

The interest rate on loans is prime plus 1% on the date the loan is initiated. The repayment period begins 30 days after the loan initiation. The length of time required to repay the loan depends on the amortization term established by the participant when the loan is initiated. All loans, other than those used to acquire or construct a principal residence, shall be repaid within 54 months. The minimum loan balance a participant may request is $1,000 and the maximum loan balance a participant may request is $50,000 in a rolling 12 month period.

(2) – Summary of Significant Accounting Policies

Accounting Standards Codification –

On July 1, 2009 the Plan adopted the Financial Accounting Standards Board Accounting Standards Codification ("ASC"). The ASC does not alter current U.S. GAAP, but rather integrated existing accounting standards with other authoritative guidance. The ASC provides a single source of authoritative U.S. GAAP for nongovernmental entities and supersedes all other previously issued non-SEC accounting and reporting guidance. The adoption of the ASC did not have any effect on the results of operations or financial position. All prior references to U.S. GAAP have been revised to conform to the ASC. Updates to the ASC are issued in the form of Accounting Standards Updates.

Basis of Presentation -

The financial statements have been prepared under the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Payment of Benefits -

Benefits are recorded when paid.

Plan Expenses –

Certain administrative functions are performed by Paychex Retirement Services. Administrative expenses are paid from the investment fund.

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 amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

(3) Income Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated March 31, 2008, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

(4) Information Certified by Custodian

The Company has an agreement with Merrill Lynch, Pierce, Fenner & Smith for holding the investment assets of the Plan and executing investment transactions. As permitted by 29 CFR Section 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 elects for the year ended December 31, 2009 to have the financial information certified by Merrill Lynch, Pierce, Fenner & Smith, the Custodian of the Plan as agent for trustees, Peter Mundy, and Kathleen Harrell. The Plan has received the most recent annual reports of such trust certification from Merrill Lynch, Pierce, Fenner & Smith that the annual report is complete and accurate and was filed with the Secretary of Labor in accordance with the rules and regulations issued by the Department of Labor.

(5) Investments

Individual investments that represent 5% or more of net assets available for benefits at December 31, 2009 and 2008 are as follows:

	2009	2008
Merrill Lynch Retirement Bank Account	403,057	394,706
BlackRock Fundamental Growth Fund (Class A)	416,844	324,956
BlackRock Global Allocation Fund (Class A)	355,002	257,268
BlackRock Value Opportunities Fund (Class A)	344,290	265,177
Davis New York Venture Fund (Class A)	430,716	307,349
Loomis Sayles Core Plus Bond Fund (Class A)	245,970	180,484
Oppenheimer Quest Balanced Valued Fund (Class A)	351,558	248,273
Van Kampen Mid Cap Growth (Class A)	218,083	128,488

* Investment did not represent 5% or more of the Plan's net assets

(6) Reconciliation of Financial Statements to Form 5500

Net assets and contributions as of December 31, 2009, per the financial statements, are $3,085,766 and $372,442, respectively, and are the same as net assets and contributions per the Form 5500 as of December 31, 2009.

(7) Fair Value of Financial Instruments, Carried at Fair Value

ASC Topic 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value.

The standard describes three levels of inputs that may be used to measure fair value:

- Level 1 – inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date;

- Level 2 – inputs to the valuation methodology are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date and fair value can be determined through the use of models or other value methodologies; and

- Level 3 – inputs to the valuation methodology are unobservable input in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumption regarding risk.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following is a description of the valuation methodologies used for instruments measured at fair value including the general classification of such instruments pursuant to the valuation hierarchy.

Mutual Funds
These investments are public investment vehicles valued using the Net Asset Value (NAV) provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus liabilities, and then divided by the number of shares outstanding. The NAV is a quoted price in an active market and classified within level 1 of the valuation hierarchy.

(7) Fair Value of Financial Instruments, Carried at Fair Value (continued)

Cash Equivalents
Cash equivalents include all highly liquid investments with a maturity of three months or less at time of purchase. Cash equivalents are categorized in level 1 within the valuation hierarchy.

Participant Loans
Loans to Plan participants are valued at cost plus accrued interest, which approximates fair value and are classified within level 3 of the valuation hierarchy.

Investments measured at fair value on a recurring basis consist of the following types of investments as of December 31, 2009:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Value
Assets:				
Cash Equivalents	$ 403,057			$ 403,057
Mutual Funds	2,626,585			2,626,585
Participant Loans			56,124	56,124
Total Assets	$ 3,029,642	-	56,124	$ 3,085,766

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

	Beginning Fair Value	Purchases, Settlements, Issuances and Maturities	Ending Fair Value
Participant Loans	$ 85,246	$ (29,122)	$ 56,124

STERLING CONSULTING GROUP LLC
401(k) PROFIT SHARING PLAN & TRUST
ID # 13-3675572
PLAN #001
SCHEDULE H, ITEM 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
YEAR ENDED DECEMBER 31, 2009

(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) Current Value
*	Merrill Lynch	Merrill Lynch Retirement Bank Account	$ 403,057
*	Merrill Lynch	Davis New York Venture Fund (Class A)	430,716
*	Merrill Lynch	Evergreen Core Bond Fund (Class A)	70,717
*	Merrill Lynch	BlackRock Global Allocation Fund (Class A)	355,002
*	Merrill Lynch	BlackRock Fundamental Growth Fund (Class A)	416,844
*	Merrill Lynch	BlackRock Value Opportunities Fund (Class A)	344,290
*	Merrill Lynch	JP Morgan Dynamic Small Cap Fund (Class A)	31,393
*	Merrill Lynch	Loomis Sayles Core Plus Bond Fund (Class A)	245,970
*	Merrill Lynch	BlackRock International Value Fund (Class A)	45,321
*	Merrill Lynch	Oppenheimer Quest Balanced Value Fund (Class A)	351,558
*	Merrill Lynch	Federated International Leaders (Class A)	116,691
*	Merrill Lynch	Van Kampen Mid Cap Growth (Class A)	218,083
			$ 3,029,642

* A party in-interest as defined by ERISA

STERLING CONSULTING GROUP LLC
ID # 13-3675572
PLAN #001
SCHEDULE H, ITEM 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2009

(a)	(b)	(c)	(d)	(e)	(g)	(h)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Lease Rental	Cost of Asset	Current Value of Asset on Transaction Date
There were no category (i), (ii), (iii) or (iv) reportable transactions during the plan year.						

STERLING CONSULTING GROUP LLC
401(k) PROFIT SHARING PLAN & TRUST
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STERLING CONSULTING GROUP LLC
401(k) PROFIT SHARING PLAN & TRUST
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REPORT OF INDEPENDENT AUDITORS

To the Administrative Committee of the
Sterling Consulting Group 401(k) Profit Sharing Plan & Trust:

We were engaged to audit the financial statements and supplemental schedules of Sterling Group LLC 401(k) Profit Sharing Plan & Trust ("the Plan") as of December 31, 2009 and 2008, and for the years then ended. These financial statements and schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Merrill Lynch, Pierce, Fenner & Smith (the "Custodian" of the Plan) as agent for trustees, Peter Mundy, and Kathleen Harrell, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the Custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the Custodian as of December 31, 2009 and December 31, 2008, and for the years then ended, 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 and supplemental schedules as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the 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.

October 07, 2010
New York, New York

Sanvigne & Company LLP

STERLING CONSULTING GROUP LLC
401(k) PROFIT SHARING PLAN & TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31, 2009 AND DECEMBER 31, 2008

	2009	2008
ASSETS:		
Cash equivalents	$ 403,057	$ 394,706
Investments, in mutual funds, at fair value	2,626,585	1,857,043
Participant loans	56,124	85,246
Total assets	3,085,766	2,336,995
LIABILITIES		
Accrued expenses	-	28,600
NET ASSETS AVAILABLE FOR BENEFITS	$ 3,085,766	$ 2,308,395

The accompanying notes to financial statements
are an integral part of these statements.

STERLING CONSULTING GROUP LLC
401(k) PROFIT SHARING PLAN & TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2009

		2009
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Participant and rollover contributions	$	372,442
Investment income (loss)		611,796
Total additions (deductions)		984,238
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefit payments		234,222
Professional expenses		(28,600)
Administrative expenses		1,245
Total deductions		206,867
Net increase (decrease)		777,371
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	$	2,308,395
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	$	3,085,766

The accompanying notes to financial statements are an integral part of these statements.

STERLING CONSULTING GROUP LLC
401(k) PROFIT SHARING PLAN & TRUST
FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2009
TOGETHER WITH AUDITORS' REPORT

(1) – Plan Description:

Background -
Sterling Consulting Group ("the Company") is a leading branding consultancy company with offices in New York and San Francisco and an affiliate office in Singapore. The following brief description of the Sterling Consulting Group 401(k) Profit Sharing Plan & Trust (the "Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). During 2008, the Plan was amended and restated to comply with new federal regulations.

The Plan is a defined contribution plan that contains an Internal Revenue Code ("IRC") 401(k) before-tax contribution feature, established to provide retirement benefits to employees meeting certain eligibility criteria. Participants must be at least 18 years old to be eligible to enroll in the Plan and receive profit sharing contributions. As soon as the age requirement is met, employees of the Company will become eligible to participate in the Plan semi-annually either on January 1st or July 1st.

Contributions -

Participants can make salary deferred contributions up to 15% of his or her compensation however, the salary deferral contributions can not exceed the amount of $16,500 allowed under the current income tax regulations. If a Plan participant is 50 or over or reaches age 50 before the calendar year is over a catch-up additional deferral may be made not to exceed $5,500. The Company will contribute an amount that is determined from year to year and does not make matching contributions to the Plan.

Participant Accounts –

Individual accounts are maintained for each Plan participant. Each participant's account is credited with the participant's salary deferred contributions, the participant's qualified rollover contributions, and an allocation of Company discretionary contributions and Plan earnings. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting –

Participants become vested in their profit sharing contributions based on a vesting percentage determined by years of vesting service. A participant must perform 1000 hours to earn a Year of Vesting Service. In addition, a participant must perform at least 500 hours of service each year to avoid a break in vesting service. The Plan's vesting schedule is as follows:

Years	Vesting percentage
<1	0%
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

A participant's rollover and transfer contributions are 100% vested immediately.

Payment of Benefits -

On termination of service due to death, disability, retirement, severance from employment, or when normal retirement age is attained, a participant is entitled to receive benefit payments and may receive such benefits in the form of either a lump sum distribution or installments.

Participant Loans

The interest rate on loans is prime plus 1% on the date the loan is initiated. The repayment period begins 30 days after the loan initiation. The length of time required to repay the loan depends on the amortization term established by the participant when the loan is initiated. All loans, other than those used to acquire or construct a principal residence, shall be repaid within 54 months. The minimum loan balance a participant may request is $1,000 and the maximum loan balance a participant may request is $50,000 in a rolling 12 month period.

(2) – Summary of Significant Accounting Policies

Accounting Standards Codification –

On July 1, 2009 the Plan adopted the Financial Accounting Standards Board Accounting Standards Codification ("ASC"). The ASC does not alter current U.S. GAAP, but rather integrated existing accounting standards with other authoritative guidance. The ASC provides a single source of authoritative U.S. GAAP for nongovernmental entities and supersedes all other previously issued non-SEC accounting and reporting guidance. The adoption of the ASC did not have any effect on the results of operations or financial position. All prior references to U.S. GAAP have been revised to conform to the ASC. Updates to the ASC are issued in the form of Accounting Standards Updates.

Basis of Presentation -

The financial statements have been prepared under the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Payment of Benefits -

Benefits are recorded when paid.

Plan Expenses –

Certain administrative functions are performed by Paychex Retirement Services. Administrative expenses are paid from the investment fund.

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 amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

(3) Income Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated March 31, 2008, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

(4) Information Certified by Custodian

The Company has an agreement with Merrill Lynch, Pierce, Fenner & Smith for holding the investment assets of the Plan and executing investment transactions. As permitted by 29 CFR Section 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 elects for the year ended December 31, 2009 to have the financial information certified by Merrill Lynch, Pierce, Fenner & Smith, the Custodian of the Plan as agent for trustees, Peter Mundy, and Kathleen Harrell. The Plan has received the most recent annual reports of such trust certification from Merrill Lynch, Pierce, Fenner & Smith that the annual report is complete and accurate and was filed with the Secretary of Labor in accordance with the rules and regulations issued by the Department of Labor.

(5) Investments

Individual investments that represent 5% or more of net assets available for benefits at December 31, 2009 and 2008 are as follows:

	2009	2008
Merrill Lynch Retirement Bank Account	403,057	394,706
BlackRock Fundamental Growth Fund (Class A)	416,844	324,956
BlackRock Global Allocation Fund (Class A)	355,002	257,268
BlackRock Value Opportunities Fund (Class A)	344,290	265,177
Davis New York Venture Fund (Class A)	430,716	307,349
Loomis Sayles Core Plus Bond Fund (Class A)	245,970	180,484
Oppenheimer Quest Balanced Valued Fund (Class A)	351,558	248,273
Van Kampen Mid Cap Growth (Class A)	218,083	128,488

* Investment did not represent 5% or more of the Plan's net assets

(6) Reconciliation of Financial Statements to Form 5500

Net assets and contributions as of December 31, 2009, per the financial statements, are $3,085,766 and $372,442, respectively, and are the same as net assets and contributions per the Form 5500 as of December 31, 2009.

(7) Fair Value of Financial Instruments, Carried at Fair Value

ASC Topic 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value.

The standard describes three levels of inputs that may be used to measure fair value:

- Level 1 – inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date;

- Level 2 – inputs to the valuation methodology are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date and fair value can be determined through the use of models or other value methodologies; and

- Level 3 – inputs to the valuation methodology are unobservable input in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumption regarding risk.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following is a description of the valuation methodologies used for instruments measured at fair value including the general classification of such instruments pursuant to the valuation hierarchy.

Mutual Funds
These investments are public investment vehicles valued using the Net Asset Value (NAV) provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus liabilities, and then divided by the number of shares outstanding. The NAV is a quoted price in an active market and classified within level 1 of the valuation hierarchy.

(7) Fair Value of Financial Instruments, Carried at Fair Value (continued)

Cash Equivalents
Cash equivalents include all highly liquid investments with a maturity of three months or less at time of purchase. Cash equivalents are categorized in level 1 within the valuation hierarchy.

Participant Loans
Loans to Plan participants are valued at cost plus accrued interest, which approximates fair value and are classified within level 3 of the valuation hierarchy.

Investments measured at fair value on a recurring basis consist of the following types of investments as of December 31, 2009:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Value
Assets:				
Cash Equivalents	$ 403,057			$ 403,057
Mutual Funds	2,626,585			2,626,585
Participant Loans			56,124	56,124
Total Assets	$ 3,029,642	-	56,124	$ 3,085,766

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

	Beginning Fair Value	Purchases, Settlements, Issuances and Maturities	Ending Fair Value
Participant Loans	$ 85,246	$ (29,122)	$ 56,124

STERLING CONSULTING GROUP LLC
401(k) PROFIT SHARING PLAN & TRUST
ID # 13-3675572
PLAN #001
SCHEDULE H, ITEM 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
YEAR ENDED DECEMBER 31, 2009

(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) Current Value
*	Merrill Lynch	Merrill Lynch Retirement Bank Account	$ 403,057
*	Merrill Lynch	Davis New York Venture Fund (Class A)	430,716
*	Merrill Lynch	Evergreen Core Bond Fund (Class A)	70,717
*	Merrill Lynch	BlackRock Global Allocation Fund (Class A)	355,002
*	Merrill Lynch	BlackRock Fundamental Growth Fund (Class A)	416,844
*	Merrill Lynch	BlackRock Value Opportunities Fund (Class A)	344,290
*	Merrill Lynch	JP Morgan Dynamic Small Cap Fund (Class A)	31,393
*	Merrill Lynch	Loomis Sayles Core Plus Bond Fund (Class A)	245,970
*	Merrill Lynch	BlackRock International Value Fund (Class A)	45,321
*	Merrill Lynch	Oppenheimer Quest Balanced Value Fund (Class A)	351,558
*	Merrill Lynch	Federated International Leaders (Class A)	116,691
*	Merrill Lynch	Van Kampen Mid Cap Growth (Class A)	218,083
			$ 3,029,642

* A party in-interest as defined by ERISA

STERLING CONSULTING GROUP LLC
ID # 13-3675572
PLAN #001
SCHEDULE H, ITEM 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2009

(a)	(b)	(c)	(d)	(e)	(g)	(h)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Lease Rental	Cost of Asset	Current Value of Asset on Transaction Date
There were no category (i), (ii), (iii) or (iv) reportable transactions during the plan year.						

STERLING CONSULTING GROUP LLC
401(k) PROFIT SHARING PLAN & TRUST
FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2009
TOGETHER WITH AUDITORS' REPORT

STERLING CONSULTING GROUP LLC
401(k) PROFIT SHARING PLAN & TRUST
FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2009
TOGETHER WITH AUDITORS' REPORT

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REPORT OF INDEPENDENT AUDITORS

To the Administrative Committee of the
Sterling Consulting Group 401(k) Profit Sharing Plan & Trust:

We were engaged to audit the financial statements and supplemental schedules of Sterling Group LLC 401(k) Profit Sharing Plan & Trust ("the Plan") as of December 31, 2009 and 2008, and for the years then ended. These financial statements and schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Merrill Lynch, Pierce, Fenner & Smith (the "Custodian" of the Plan) as agent for trustees, Peter Mundy, and Kathleen Harrell, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the Custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the Custodian as of December 31, 2009 and December 31, 2008, and for the years then ended, 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 and supplemental schedules as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the 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.

October 07, 2010
New York, New York

Sanvigne & Company LLP

STERLING CONSULTING GROUP LLC
401(k) PROFIT SHARING PLAN & TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31, 2009 AND DECEMBER 31, 2008

	2009	2008
ASSETS:		
Cash equivalents	$ 403,057	$ 394,706
Investments, in mutual funds, at fair value	2,626,585	1,857,043
Participant loans	56,124	85,246
Total assets	3,085,766	2,336,995
LIABILITIES		
Accrued expenses	-	28,600
NET ASSETS AVAILABLE FOR BENEFITS	$ 3,085,766	$ 2,308,395

The accompanying notes to financial statements
are an integral part of these statements.

STERLING CONSULTING GROUP LLC
401(k) PROFIT SHARING PLAN & TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2009

		2009
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Participant and rollover contributions	$	372,442
Investment income (loss)		611,796
Total additions (deductions)		984,238
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefit payments		234,222
Professional expenses		(28,600)
Administrative expenses		1,245
Total deductions		206,867
Net increase (decrease)		777,371
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	$	2,308,395
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	$	3,085,766

The accompanying notes to financial statements are an integral part of these statements.

STERLING CONSULTING GROUP LLC
401(k) PROFIT SHARING PLAN & TRUST
FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2009
TOGETHER WITH AUDITORS' REPORT

(1) – Plan Description:

Background -
Sterling Consulting Group ("the Company") is a leading branding consultancy company with offices in New York and San Francisco and an affiliate office in Singapore. The following brief description of the Sterling Consulting Group 401(k) Profit Sharing Plan & Trust (the "Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). During 2008, the Plan was amended and restated to comply with new federal regulations.

The Plan is a defined contribution plan that contains an Internal Revenue Code ("IRC") 401(k) before-tax contribution feature, established to provide retirement benefits to employees meeting certain eligibility criteria. Participants must be at least 18 years old to be eligible to enroll in the Plan and receive profit sharing contributions. As soon as the age requirement is met, employees of the Company will become eligible to participate in the Plan semi-annually either on January 1st or July 1st.

Contributions -

Participants can make salary deferred contributions up to 15% of his or her compensation however, the salary deferral contributions can not exceed the amount of $16,500 allowed under the current income tax regulations. If a Plan participant is 50 or over or reaches age 50 before the calendar year is over a catch-up additional deferral may be made not to exceed $5,500. The Company will contribute an amount that is determined from year to year and does not make matching contributions to the Plan.

Participant Accounts –

Individual accounts are maintained for each Plan participant. Each participant's account is credited with the participant's salary deferred contributions, the participant's qualified rollover contributions, and an allocation of Company discretionary contributions and Plan earnings. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting –

Participants become vested in their profit sharing contributions based on a vesting percentage determined by years of vesting service. A participant must perform 1000 hours to earn a Year of Vesting Service. In addition, a participant must perform at least 500 hours of service each year to avoid a break in vesting service. The Plan's vesting schedule is as follows:

Years	Vesting percentage
<1	0%
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

A participant's rollover and transfer contributions are 100% vested immediately.

Payment of Benefits -

On termination of service due to death, disability, retirement, severance from employment, or when normal retirement age is attained, a participant is entitled to receive benefit payments and may receive such benefits in the form of either a lump sum distribution or installments.

Participant Loans

The interest rate on loans is prime plus 1% on the date the loan is initiated. The repayment period begins 30 days after the loan initiation. The length of time required to repay the loan depends on the amortization term established by the participant when the loan is initiated. All loans, other than those used to acquire or construct a principal residence, shall be repaid within 54 months. The minimum loan balance a participant may request is $1,000 and the maximum loan balance a participant may request is $50,000 in a rolling 12 month period.

(2) – Summary of Significant Accounting Policies

Accounting Standards Codification –

On July 1, 2009 the Plan adopted the Financial Accounting Standards Board Accounting Standards Codification ("ASC"). The ASC does not alter current U.S. GAAP, but rather integrated existing accounting standards with other authoritative guidance. The ASC provides a single source of authoritative U.S. GAAP for nongovernmental entities and supersedes all other previously issued non-SEC accounting and reporting guidance. The adoption of the ASC did not have any effect on the results of operations or financial position. All prior references to U.S. GAAP have been revised to conform to the ASC. Updates to the ASC are issued in the form of Accounting Standards Updates.

Basis of Presentation -

The financial statements have been prepared under the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Payment of Benefits -

Benefits are recorded when paid.

Plan Expenses –

Certain administrative functions are performed by Paychex Retirement Services. Administrative expenses are paid from the investment fund.

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 amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

(3) Income Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated March 31, 2008, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

(4) Information Certified by Custodian

The Company has an agreement with Merrill Lynch, Pierce, Fenner & Smith for holding the investment assets of the Plan and executing investment transactions. As permitted by 29 CFR Section 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 elects for the year ended December 31, 2009 to have the financial information certified by Merrill Lynch, Pierce, Fenner & Smith, the Custodian of the Plan as agent for trustees, Peter Mundy, and Kathleen Harrell. The Plan has received the most recent annual reports of such trust certification from Merrill Lynch, Pierce, Fenner & Smith that the annual report is complete and accurate and was filed with the Secretary of Labor in accordance with the rules and regulations issued by the Department of Labor.

(5) Investments

Individual investments that represent 5% or more of net assets available for benefits at December 31, 2009 and 2008 are as follows:

	2009	2008
Merrill Lynch Retirement Bank Account	403,057	394,706
BlackRock Fundamental Growth Fund (Class A)	416,844	324,956
BlackRock Global Allocation Fund (Class A)	355,002	257,268
BlackRock Value Opportunities Fund (Class A)	344,290	265,177
Davis New York Venture Fund (Class A)	430,716	307,349
Loomis Sayles Core Plus Bond Fund (Class A)	245,970	180,484
Oppenheimer Quest Balanced Valued Fund (Class A)	351,558	248,273
Van Kampen Mid Cap Growth (Class A)	218,083	128,488

* Investment did not represent 5% or more of the Plan's net assets

(6) Reconciliation of Financial Statements to Form 5500

Net assets and contributions as of December 31, 2009, per the financial statements, are $3,085,766 and $372,442, respectively, and are the same as net assets and contributions per the Form 5500 as of December 31, 2009.

(7) Fair Value of Financial Instruments, Carried at Fair Value

ASC Topic 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value.

The standard describes three levels of inputs that may be used to measure fair value:

- Level 1 – inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date;

- Level 2 – inputs to the valuation methodology are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date and fair value can be determined through the use of models or other value methodologies; and

- Level 3 – inputs to the valuation methodology are unobservable input in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumption regarding risk.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following is a description of the valuation methodologies used for instruments measured at fair value including the general classification of such instruments pursuant to the valuation hierarchy.

Mutual Funds
These investments are public investment vehicles valued using the Net Asset Value (NAV) provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus liabilities, and then divided by the number of shares outstanding. The NAV is a quoted price in an active market and classified within level 1 of the valuation hierarchy.

(7) Fair Value of Financial Instruments, Carried at Fair Value (continued)

Cash Equivalents
Cash equivalents include all highly liquid investments with a maturity of three months or less at time of purchase. Cash equivalents are categorized in level 1 within the valuation hierarchy.

Participant Loans
Loans to Plan participants are valued at cost plus accrued interest, which approximates fair value and are classified within level 3 of the valuation hierarchy.

Investments measured at fair value on a recurring basis consist of the following types of investments as of December 31, 2009:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Value
Assets:				
Cash Equivalents	$ 403,057			$ 403,057
Mutual Funds	2,626,585			2,626,585
Participant Loans			56,124	56,124
Total Assets	$ 3,029,642	-	56,124	$ 3,085,766

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

	Beginning Fair Value	Purchases, Settlements, Issuances and Maturities	Ending Fair Value
Participant Loans	$ 85,246	$ (29,122)	$ 56,124

STERLING CONSULTING GROUP LLC
401(k) PROFIT SHARING PLAN & TRUST
ID # 13-3675572
PLAN #001
SCHEDULE H, ITEM 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
YEAR ENDED DECEMBER 31, 2009

(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) Current Value
*	Merrill Lynch	Merrill Lynch Retirement Bank Account	$ 403,057
*	Merrill Lynch	Davis New York Venture Fund (Class A)	430,716
*	Merrill Lynch	Evergreen Core Bond Fund (Class A)	70,717
*	Merrill Lynch	BlackRock Global Allocation Fund (Class A)	355,002
*	Merrill Lynch	BlackRock Fundamental Growth Fund (Class A)	416,844
*	Merrill Lynch	BlackRock Value Opportunities Fund (Class A)	344,290
*	Merrill Lynch	JP Morgan Dynamic Small Cap Fund (Class A)	31,393
*	Merrill Lynch	Loomis Sayles Core Plus Bond Fund (Class A)	245,970
*	Merrill Lynch	BlackRock International Value Fund (Class A)	45,321
*	Merrill Lynch	Oppenheimer Quest Balanced Value Fund (Class A)	351,558
*	Merrill Lynch	Federated International Leaders (Class A)	116,691
*	Merrill Lynch	Van Kampen Mid Cap Growth (Class A)	218,083
			$ 3,029,642

* A party in-interest as defined by ERISA

STERLING CONSULTING GROUP LLC
ID # 13-3675572
PLAN #001
SCHEDULE H, ITEM 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2009

(a)	(b)	(c)	(d)	(e)	(g)	(h)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Lease Rental	Cost of Asset	Current Value of Asset on Transaction Date
There were no category (i), (ii), (iii) or (iv) reportable transactions during the plan year.						