

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2009 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
A	This return/report is for: ☐ a multiemployer plan; ☒ a single-employer plan; ☐ a multiple-employer plan; or ☐ a DFE (specify) ____
B	This return/report is: ☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C	If the plan is a collectively-bargained plan, check here. ☐
D	Check box if filing under: ☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information
1a	Name of plan WESTAFF SAVINGS PLAN
1b	Three-digit plan number (PN) ▶ 002
1c	Effective date of plan 11/01/1993
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) WESTAFF USA, INC. 3820 STATE STREET SANTA BARBARA, CA 93105
2b	Employer Identification Number (EIN) 68-0095781
2c	Sponsor's telephone number 586-580-8364
2d	Business code (see instructions) 561300

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.	10/16/2010	DAVID TRENT
	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") WESTAFF USA, INC. 3820 STATE STREET SANTA BARBARA, CA 93105	3b Administrator's EIN 68-0095781 3c Administrator's telephone number 586-580-8364
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	52828
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	48
b Retired or separated participants receiving benefits.....	6b	2
c Other retired or separated participants entitled to future benefits.....	6c	200
d Subtotal. Add lines 6a , 6b , and 6c	6d	250
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	1
f Total. Add lines 6d and 6e	6f	251
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	248
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	12

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 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) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 WESTAFF SAVINGS PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 WESTAFF USA, INC.	D Employer Identification Number (EIN) 68-0095781

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
FID.INV.INST.OPS.CO.
04-2647786

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64 37 65 60	RECORDKEEPER	800	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

LPL FINANCIAL CORPORATION

95-2834236

(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?
61	ADVISOR	0	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

(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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
ALL/BERN INTL VAL A - ALLIANCEBERNS 13-3211780	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
ALL OR BERN SMMDCPVAL A - ALLIANCEB 13-3211780	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
ALLNZ NFJ DIV VAL A - BOSTON FINANC 04-2526037	0.25%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
CALVERT INCOME A - BOSTON FINANCIAL	0.25%	
04-2526037		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
HEARTLAND VALUE INV - ALPS FUND SER	0.25%	
20-3247785		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
JPM EQUITY IDX A - BOSTON FINANCIAL	\$15.00	
04-2526037		

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
OPPHMR EQUITY A - OPPENHEIMERFUNDS 13-2527171	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
RS PARTNERS A - BOSTON FINANCIAL DA 04-2526037	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
VICTORY DIVERS STK A - BISYS FUND S 13-3532663	0.25%	

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
LPL FINANCIAL CORPORATION	61	0
(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.	
OPPHMR EQUITY A - OPPENHEIMERFUNDS 13-2953455	\$5M+=0.25%	
(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
(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:	COMYNS, SMITH, MCCLEARY & DEAVER	b EIN:	68-0307221
c Position:	ACCOUNTANT		
d Address:	3470 MT. DIABLO BOULEVARD LAYFAYETTE, CA 94549	e Telephone:	866-814-4837

Explanation: WESTAFF WAS ACQUIRED BY SELECT STAFFING

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

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		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 WESTAFF SAVINGS PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 WESTAFF USA, INC.	D Employer Identification Number (EIN) 68-0095781	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	279915	66178
(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)	120343	54771
(9) Value of interest in common/collective trusts	1c(9)	1088127	862565
(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)	7045634	5999731
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	8534019	6983245

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 through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	8534019	6983245
---	-----------	---------	---------

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)	171120	
(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)		171120
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	710	
(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)	7556	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		8266
(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)	167732	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		167732
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		61023
(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)		1370268
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1778409

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3312875	
(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)		3312875
f Corrective distributions (see instructions)	2f		14998
g Certain deemed distributions of participant loans (see instructions).....	2g		508
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	802	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		802
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3329183

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-1550774
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

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

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

(1) Name: PLANTE MORAN

(2) EIN: 38-1357951

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.).....	☒		5658
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		☒	
e Was this plan covered by a fidelity bond?.....	☒		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		☒	

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If yes, enter the amount of any plan assets that reverted to the employer this year ☒ Yes ☐ No Amount: 0

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection.

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

A Name of plan <u>WESTAFF SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WESTAFF USA, INC.</u>	D Employer Identification Number (EIN) <u>68-0095781</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____	If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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

Westaff Savings Plan

Financial Report
December 31, 2009

Westaff Savings Plan

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Independent Auditor's Report

To the Plan Administrator
Westaff Savings Plan

We were engaged to audit the financial statements and supplemental schedules of Westaff Savings Plan (the "Plan") as of December 31, 2009 and 2008 and for the years then ended, as listed in the accompanying table of contents. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Fidelity Management Trust Company, the Custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the Custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the Custodian as of December 31, 2009 and 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 taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the 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.

Plante & Moran, PLLC

Cincinnati, Ohio
October 11, 2010

Westaff Savings Plan

Statement of Net Assets Available for Benefits

	December 31, 2009	December 31, 2008
Assets		
Participant-directed investments:		
Money market fund	\$ 66,178	\$ 279,915
Mutual funds	5,999,731	7,045,634
Common collective trust fund	862,565	1,088,127
Participant loans	54,771	120,343
Net Assets Reflecting All Investments at Fair Value	6,983,245	8,534,019
Adjustment from fair value to contract value for interest in common collective trust fund relating to fully benefit- responsive investment contracts	16,039	58,696
Net Assets Available for Benefits	\$ 6,999,284	\$ 8,592,715

Westaff Savings Plan

Statement of Changes in Net Assets Available for Benefits

	Year Ended	
	December 31, 2009	December 31, 2008
Additions to Net Assets		
Contributions:		
Employee	\$ 171,120	\$ 725,296
Employer	-	846
Rollovers	-	37,499
Total contributions	171,120	763,641
Investment income (loss):		
Interest and dividends	194,365	72,665
Net realized and unrealized gains (losses) on investments:		
Mutual funds	1,370,269	(3,699,709)
Total investment income (loss)	1,564,634	(3,627,044)
Total additions - Net	1,735,754	(2,863,403)
Deductions from Net Assets		
Benefits paid directly to participants or beneficiaries	3,328,381	2,131,400
Administrative expenses	804	15,907
Total deductions	3,329,185	2,147,307
Net Decrease	(1,593,431)	(5,010,710)
Net Assets Available for Benefits		
Beginning of year	8,592,715	13,603,425
End of year	<u><u>\$ 6,999,284</u></u>	<u><u>\$ 8,592,715</u></u>

Westaff Savings Plan

Notes to Financial Statements December 31, 2009 and 2008

Note 1 - Plan Description

The following description of Westaff Savings Plan (the "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 plan covering all employees of Westaff (USA), Inc. (the "Company"). All employees are immediately eligible to participate in the Plan upon employment, excluding employees who are residents of Puerto Rico, highly compensated employees, certain nonresident aliens, independent contractors, and employees covered by collective bargaining agreements for which retirement benefits have been the subject of good faith negotiations. There is no minimum service requirement, and the entry date is the first monthly date after eligibility is met. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). See Note 7 regarding the cessation of contributions to the Plan in 2009 and merger with another defined contribution plan subsequent to December 31, 2009.

Contributions - The Plan provides for employee salary 401(k) contributions up to a maximum of 60 percent of the annual compensation subject to maximum tax deferred limitations established by the Internal Revenue Code. Participants may also make contributions to the Plan in the form of a rollover of funds from another qualified plan.

The Company may make annual discretionary contributions. Participants are eligible to receive an allocation of the Company discretionary contribution based on their compensation. For the years ended December 31, 2009 and 2008, the Company contributed \$0 and \$846, respectively, to the Plan.

The Company did not remit certain employee contributions to the Plan within the timeframe required by the Department of Labor in 2009. The Company will remit the late contributions as well as compute and remit related lost earnings to the Plan in 2010.

Participant Accounts - Each participant's account is credited with the participant's contribution, and allocations of the Company's contributions and plan earnings and charged with an allocation of administrative expenses. Allocations are based on participants' compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants may direct the investments of their account balances into various investment options offered by the Plan.

Participant Loans - Participants may borrow from their accounts up to the lesser of \$50,000 or 50% of their vested account balance, with a minimum of \$1,000. The term of the loan cannot exceed five years, unless it is for the purchase of a primary residence, in which case the loan cannot exceed ten years. Loans are collateralized by the participant's account balance and bear interest at a rate commensurate with local prevailing rates as determined by the Plan Administrator.

Westaff Savings Plan

Notes to Financial Statements December 31, 2009 and 2008

Note 1 - Plan Description (Continued)

Vesting - Participants are immediately 100 percent vested in employee salary and rollover contributions and any income or loss thereon. Vesting in the Company's contribution portion of their accounts, plus actual earnings thereon, is based on years of service. Participants vest in contributions made by the Company 25 percent after one year of service, an additional 25 percent after the second year of service, and another 25 percent per year thereafter until they become fully vested after four years of service.

Benefit Payments - Distributions are payable upon the retirement, death, disability, or termination of employment in the form of a lump-sum amount equal to the vested balance of a participant's account.

Forfeitures - If a participant is not fully vested on his or her termination date, the non-vested amount of the account is forfeited. Forfeitures are used to reduce future company contributions. At December 31, 2009 and 2008, forfeited account balances totaled \$29,233 and \$28,789, respectively.

Party-in-interest Transactions - Certain plan assets are in investment funds managed by Fidelity Management Trust Company or its affiliates. Fidelity Management Trust Company is the trustee of the Plan and, therefore, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines.

Termination - The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in the plan agreement and ERISA. Upon termination of the Plan, participants become 100 percent vested in their account balances.

Note 2 - Summary of Significant Accounting Policies

Investment Valuation - The Plan's investments are stated at fair value, except for its common collective trust fund investment, that invests in fully benefit-responsive investment contracts, which is valued at contract value. Contract value represents investments at cost plus accrued interest income less amounts withdrawn to pay benefits. The fair value of the common collective trust fund is based on discounting the related cash flows of the underlying guaranteed investment contracts based on current yields of similar instruments with comparable durations. The money market fund and participant loans are valued at their outstanding balances, which approximate fair value. Mutual funds are valued based on quoted market prices. See Note 3 for additional information.

Westaff Savings Plan

Notes to Financial Statements December 31, 2009 and 2008

Note 2 - Summary of Significant Accounting Policies (Continued)

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Benefit Payments - Benefits are recorded when paid.

Administrative Expenses - Various administrative costs are paid by the Company.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

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.

Subsequent Events - The financial statements and related disclosures include evaluation of events up through and including October 11, 2010, which is the date the financial statements were available to be issued. See Note 7 for additional information.

Note 3 - Fair Value Measurements

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the inputs and valuation techniques used to measure fair value.

The following tables present information about the Plan's assets measured at fair value on a recurring basis at December 31, 2009 and 2008, and the valuation techniques used by the Plan to determine those fair values.

Level I - In general, fair values determined by Level I inputs use quoted prices in active markets for identical assets that the Plan has the ability to access.

Westaff Savings Plan

Notes to Financial Statements December 31, 2009 and 2008

Note 3 - Fair Value Measurements (Continued)

Level 2 - Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets, and other inputs such as interest rates and yield curves that are observable at commonly quoted intervals.

Level 3 - Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset. Significant inputs for participant loans include market rates and remaining payment terms of individual loans.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

Assets Measured at Fair Value on a Recurring Basis at December 31, 2009

	Level 1	Level 2	Level 3	Balance at December 31, 2009
Mutual Funds				
Equity Investments	\$ 1,107,348	\$ -	\$ -	\$ 1,107,348
Lifecycle Investments	4,892,383	-	-	4,892,383
Money Market Fund (1)	-	66,178	-	66,178
Common Collective Trust Fund				
Stable Value Investment (2)	-	862,565	-	862,565
Participant Loans	-	-	54,771	54,771
Total	<u>\$ 5,999,731</u>	<u>\$ 928,743</u>	<u>\$ 54,771</u>	<u>\$ 6,983,245</u>

Westaff Savings Plan

Notes to Financial Statements December 31, 2009 and 2008

Note 3 - Fair Value Measurements (Continued)

Assets Measured at Fair Value on a Recurring Basis at December 31, 2008

	Level 1	Level 2	Level 3	Balance at December 31, 2008
Mutual Funds				
Equity Investments	\$ 1,706,948	\$ -	\$ -	\$ 1,706,948
Lifecycle Investments	5,338,686	-	-	5,338,686
Money Market Fund (1)	-	279,915	-	279,915
Common Collective Trust Fund				
Stable Value Investment (2)	-	1,088,127	-	1,088,127
Participant Loans	-	-	120,343	120,343
Total	<u>\$ 7,045,634</u>	<u>\$ 1,368,042</u>	<u>\$ 120,343</u>	<u>\$ 8,534,019</u>

- (1) Money market fund investments are valued at \$1.00/unit, which approximates fair value. Amounts are generally invested in actively managed common collective trust funds or interest bearing accounts.
- (2) This class represents investments in an actively management common collective trust fund that investments primarily in investment contracts, a variety of fixed income investments which may include corporate bonds, both U.S. and non-U.S. municipal securities, and wrapper contracts. Investments are valued at the fair value per share multiplied by the number of shares held as of the measurement date.

Changes in Level 3 assets measured at fair value on a recurring basis for the years ended December 31, 2009 and 2008 are as follows:

	Participant Loans
Balance at January 1, 2009	\$ 120,343
Net issuances and settlements	(65,572)
Balance at December 31, 2009	<u>\$ 54,771</u>
	Participant Loans
Balance at January 1, 2008	\$ 90,398
Net issuances and settlements	29,945
Balance at December 31, 2008	<u>\$ 120,343</u>

Westaff Savings Plan

Notes to Financial Statements December 31, 2009 and 2008

Note 4 - Unaudited Investment Information

Fidelity Management Trust Company (the "Custodian") holds the Plan's investments and executes all investment transactions. The investment balances and related investment results included in the accompanying financial statements and supplemental schedule of assets held at end of year are based solely on information provided by the Custodian.

Investments that exceed 5 percent of end of the year net assets are as follows:

	2009	2008
Mutual funds, at fair value:		
FA Freedom 2020 A	\$ 1,559,858	\$ 1,563,846
FA Freedom 2015 A	674,147	845,817
FA Freedom 2025 A	871,744	1,027,001
FA Freedom 2010 A	407,704	464,760
FA Gov Income A	280,643	493,757
FA Freedom 2005 A	514,453	421,854
Common collective trust fund, at contract value -		
FID MGD Inc Port	878,604	1,146,823

The Custodian also certified to the completeness and accuracy of \$1,370,269 and \$(3,699,709) of net appreciation (depreciation) in the fair value of investments and \$194,365 and \$72,665 of interest and dividend income related to the aforementioned investments for the years ended December 31, 2009 and 2008, respectively.

Note 5 - Tax Status

The Plan is a prototype plan. The prototype plan has received a favorable opinion letter from the Internal Revenue Service (IRS) that the Plan, as designed, is qualified for federal income tax-exempt status. The Plan has not individually sought its own determination letter.

Westaff Savings Plan

Notes to Financial Statements December 31, 2009 and 2008

Note 6 - Reconciliation to Form 5500

	2009	2008
Net assets available for benefits per the financial statements	\$ 6,999,284	\$ 8,592,715
Adjustment to fair value for stable value common collective trust fund	<u>(16,039)</u>	<u>(58,696)</u>
Net assets available for benefits per Form 5500	<u>\$ 6,983,245</u>	<u>\$ 8,534,019</u>
	2009	2008
Net income (loss) per the financial statements	\$ (1,593,431)	\$ (5,010,710)
Adjustment to fair value for stable value common collective trust fund	<u>42,657</u>	<u>(58,696)</u>
Net income (loss) per Form 5500	<u>\$ (1,550,774)</u>	<u>\$ (5,069,406)</u>

Note 7 - Sale of Plan Sponsor and Subsequent Event - Plan Merger

In February 2009, Westaff, Inc. was sold to Select Staffing Company. Participants of the Plan became employees of Select Staffing Company and Select Staffing Company became the Plan Sponsor. All contributions into the Plan ceased on June 30, 2009 and subsequent 2009 contributions for active participants were remitted to the Select Staffing 401(k) Plan.

Effective January 1, 2010, the participants of the Select Staffing 401(k) Plan became participants in the Select Family 401(k) Plan. Beginning January 1, 2010, contributions were made to the Select Family 401(k) Plan. The Select Staffing 401(k) Plan assets and related participant accounts were transferred to the Select Family 401(k) Plan in February 2010.

During February 2010, the Plan merged and combined with the Select Family 401(k) Plan. The Westaff Savings Plan assets and related participant accounts were transferred to the Select Family 401(k) Plan in March 2010.

Westaff Savings Plan

Schedule of Assets Held at End of Year Form 5500, Schedule H, Line 4i EIN 68-0095781, Plan No. 002 December 31, 2009

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
	Mutual funds:		
Fidelity Management Trust Co.	FA Freedom Inc A	*	\$ 31,338
Fidelity Management Trust Co.	FA Lev Co Stock A	*	82,190
Fidelity Management Trust Co.	FA Industrials A	*	60,008
Fidelity Management Trust Co.	FA High Inc Adv A	*	16,027
Fidelity Management Trust Co.	FA Strat Income A	*	86,158
Fidelity Management Trust Co.	FA Small Cap A	*	78,038
Fidelity Management Trust Co.	FA Diversified Stk A	*	6,020
Fidelity Management Trust Co.	FA Divers Intl A	*	64,832
Fidelity Management Trust Co.	FA Mid Cap II A	*	25,229
Fidelity Management Trust Co.	FA Gov Income A	*	280,643
Fidelity Management Trust Co.	Calvert Income A	*	6,636
Fidelity Management Trust Co.	Allnz NFJ Div Val A	*	51,093
Fidelity Management Trust Co.	Heartland Value Inv	*	54,821
Fidelity Management Trust Co.	JPM Equity Idx A	*	8,647
Fidelity Management Trust Co.	Victory Divers Stk A	*	56,748
Fidelity Management Trust Co.	RS Partners A	*	20,795
Fidelity Management Trust Co.	All/Bern SMMDCPVAL A	*	6,635
Fidelity Management Trust Co.	All/Bern Intl Val A	*	167,332
Fidelity Management Trust Co.	Opphmr Equity A	*	4,158
Fidelity Management Trust Co.	FA Freedom 2005 A	*	514,453
Fidelity Management Trust Co.	FA Freedom 2010 A	*	407,704
Fidelity Management Trust Co.	FA Freedom 2015 A	*	674,147
Fidelity Management Trust Co.	FA Freedom 2020 A	*	1,559,858
Fidelity Management Trust Co.	FA Freedom 2025 A	*	871,744
Fidelity Management Trust Co.	FA Freedom 2030 A	*	269,024
Fidelity Management Trust Co.	FA Freedom 2035 A	*	336,633
Fidelity Management Trust Co.	FA Freedom 2040 A	*	201,578
Fidelity Management Trust Co.	FA Freedom 2045 A	*	52,419
Fidelity Management Trust Co.	FA Freedom 2050 A	*	4,823
	Common collective trust fund		
Fidelity Management Trust Co	FID Managed Income Portfolio	*	862,565
	Money market fund		
Fidelity Management Trust Co	Fidelity Prime Fund	*	66,178
Participants	Participant loans	*	
	Interest rates range from 6.0% to 11.5%	-	54,771
	Total investments		<u><u>\$ 6,983,245</u></u>

* Cost information not required

Westaff Savings Plan

Schedule of Delinquent Participant Contributions Form 5500, Schedule H, Line 4a EIN 68-0095781, Plan No. 002 Year Ended December 31, 2009

	Participant Contributions Transferred Late to Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check here if Late Participant Loan Repayments are Included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
March 2009	☐	\$ 5,658	\$ -	\$ -	\$ -

Westaff Savings Plan

Financial Report
December 31, 2009

Westaff Savings Plan

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Independent Auditor's Report

To the Plan Administrator
Westaff Savings Plan

We were engaged to audit the financial statements and supplemental schedules of Westaff Savings Plan (the "Plan") as of December 31, 2009 and 2008 and for the years then ended, as listed in the accompanying table of contents. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Fidelity Management Trust Company, the Custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the Custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the Custodian as of December 31, 2009 and 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 taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the 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.

Plante & Moran, PLLC

Cincinnati, Ohio
October 11, 2010

Westaff Savings Plan

Statement of Net Assets Available for Benefits

	December 31, 2009	December 31, 2008
Assets		
Participant-directed investments:		
Money market fund	\$ 66,178	\$ 279,915
Mutual funds	5,999,731	7,045,634
Common collective trust fund	862,565	1,088,127
Participant loans	54,771	120,343
Net Assets Reflecting All Investments at Fair Value	6,983,245	8,534,019
Adjustment from fair value to contract value for interest in common collective trust fund relating to fully benefit- responsive investment contracts	16,039	58,696
Net Assets Available for Benefits	\$ 6,999,284	\$ 8,592,715

Westaff Savings Plan

Statement of Changes in Net Assets Available for Benefits

	Year Ended	
	December 31, 2009	December 31, 2008
Additions to Net Assets		
Contributions:		
Employee	\$ 171,120	\$ 725,296
Employer	-	846
Rollovers	-	37,499
Total contributions	171,120	763,641
Investment income (loss):		
Interest and dividends	194,365	72,665
Net realized and unrealized gains (losses) on investments:		
Mutual funds	1,370,269	(3,699,709)
Total investment income (loss)	1,564,634	(3,627,044)
Total additions - Net	1,735,754	(2,863,403)
Deductions from Net Assets		
Benefits paid directly to participants or beneficiaries	3,328,381	2,131,400
Administrative expenses	804	15,907
Total deductions	3,329,185	2,147,307
Net Decrease	(1,593,431)	(5,010,710)
Net Assets Available for Benefits		
Beginning of year	8,592,715	13,603,425
End of year	<u><u>\$ 6,999,284</u></u>	<u><u>\$ 8,592,715</u></u>

Westaff Savings Plan

Notes to Financial Statements December 31, 2009 and 2008

Note 1 - Plan Description

The following description of Westaff Savings Plan (the "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 plan covering all employees of Westaff (USA), Inc. (the "Company"). All employees are immediately eligible to participate in the Plan upon employment, excluding employees who are residents of Puerto Rico, highly compensated employees, certain nonresident aliens, independent contractors, and employees covered by collective bargaining agreements for which retirement benefits have been the subject of good faith negotiations. There is no minimum service requirement, and the entry date is the first monthly date after eligibility is met. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). See Note 7 regarding the cessation of contributions to the Plan in 2009 and merger with another defined contribution plan subsequent to December 31, 2009.

Contributions - The Plan provides for employee salary 401(k) contributions up to a maximum of 60 percent of the annual compensation subject to maximum tax deferred limitations established by the Internal Revenue Code. Participants may also make contributions to the Plan in the form of a rollover of funds from another qualified plan.

The Company may make annual discretionary contributions. Participants are eligible to receive an allocation of the Company discretionary contribution based on their compensation. For the years ended December 31, 2009 and 2008, the Company contributed \$0 and \$846, respectively, to the Plan.

The Company did not remit certain employee contributions to the Plan within the timeframe required by the Department of Labor in 2009. The Company will remit the late contributions as well as compute and remit related lost earnings to the Plan in 2010.

Participant Accounts - Each participant's account is credited with the participant's contribution, and allocations of the Company's contributions and plan earnings and charged with an allocation of administrative expenses. Allocations are based on participants' compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants may direct the investments of their account balances into various investment options offered by the Plan.

Participant Loans - Participants may borrow from their accounts up to the lesser of \$50,000 or 50% of their vested account balance, with a minimum of \$1,000. The term of the loan cannot exceed five years, unless it is for the purchase of a primary residence, in which case the loan cannot exceed ten years. Loans are collateralized by the participant's account balance and bear interest at a rate commensurate with local prevailing rates as determined by the Plan Administrator.

Westaff Savings Plan

Notes to Financial Statements December 31, 2009 and 2008

Note 1 - Plan Description (Continued)

Vesting - Participants are immediately 100 percent vested in employee salary and rollover contributions and any income or loss thereon. Vesting in the Company's contribution portion of their accounts, plus actual earnings thereon, is based on years of service. Participants vest in contributions made by the Company 25 percent after one year of service, an additional 25 percent after the second year of service, and another 25 percent per year thereafter until they become fully vested after four years of service.

Benefit Payments - Distributions are payable upon the retirement, death, disability, or termination of employment in the form of a lump-sum amount equal to the vested balance of a participant's account.

Forfeitures - If a participant is not fully vested on his or her termination date, the non-vested amount of the account is forfeited. Forfeitures are used to reduce future company contributions. At December 31, 2009 and 2008, forfeited account balances totaled \$29,233 and \$28,789, respectively.

Party-in-interest Transactions - Certain plan assets are in investment funds managed by Fidelity Management Trust Company or its affiliates. Fidelity Management Trust Company is the trustee of the Plan and, therefore, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines.

Termination - The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in the plan agreement and ERISA. Upon termination of the Plan, participants become 100 percent vested in their account balances.

Note 2 - Summary of Significant Accounting Policies

Investment Valuation - The Plan's investments are stated at fair value, except for its common collective trust fund investment, that invests in fully benefit-responsive investment contracts, which is valued at contract value. Contract value represents investments at cost plus accrued interest income less amounts withdrawn to pay benefits. The fair value of the common collective trust fund is based on discounting the related cash flows of the underlying guaranteed investment contracts based on current yields of similar instruments with comparable durations. The money market fund and participant loans are valued at their outstanding balances, which approximate fair value. Mutual funds are valued based on quoted market prices. See Note 3 for additional information.

Westaff Savings Plan

Notes to Financial Statements December 31, 2009 and 2008

Note 2 - Summary of Significant Accounting Policies (Continued)

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Benefit Payments - Benefits are recorded when paid.

Administrative Expenses - Various administrative costs are paid by the Company.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

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.

Subsequent Events - The financial statements and related disclosures include evaluation of events up through and including October 11, 2010, which is the date the financial statements were available to be issued. See Note 7 for additional information.

Note 3 - Fair Value Measurements

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the inputs and valuation techniques used to measure fair value.

The following tables present information about the Plan's assets measured at fair value on a recurring basis at December 31, 2009 and 2008, and the valuation techniques used by the Plan to determine those fair values.

Level I - In general, fair values determined by Level I inputs use quoted prices in active markets for identical assets that the Plan has the ability to access.

Westaff Savings Plan

Notes to Financial Statements December 31, 2009 and 2008

Note 3 - Fair Value Measurements (Continued)

Level 2 - Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets, and other inputs such as interest rates and yield curves that are observable at commonly quoted intervals.

Level 3 - Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset. Significant inputs for participant loans include market rates and remaining payment terms of individual loans.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

Assets Measured at Fair Value on a Recurring Basis at December 31, 2009

	Level 1	Level 2	Level 3	Balance at December 31, 2009
Mutual Funds				
Equity Investments	\$ 1,107,348	\$ -	\$ -	\$ 1,107,348
Lifecycle Investments	4,892,383	-	-	4,892,383
Money Market Fund (1)	-	66,178	-	66,178
Common Collective Trust Fund				
Stable Value Investment (2)	-	862,565	-	862,565
Participant Loans	-	-	54,771	54,771
Total	<u>\$ 5,999,731</u>	<u>\$ 928,743</u>	<u>\$ 54,771</u>	<u>\$ 6,983,245</u>

Westaff Savings Plan

Notes to Financial Statements December 31, 2009 and 2008

Note 3 - Fair Value Measurements (Continued)

Assets Measured at Fair Value on a Recurring Basis at December 31, 2008

	Level 1	Level 2	Level 3	Balance at December 31, 2008
Mutual Funds				
Equity Investments	\$ 1,706,948	\$ -	\$ -	\$ 1,706,948
Lifecycle Investments	5,338,686	-	-	5,338,686
Money Market Fund (1)	-	279,915	-	279,915
Common Collective Trust Fund				
Stable Value Investment (2)	-	1,088,127	-	1,088,127
Participant Loans	-	-	120,343	120,343
Total	<u>\$ 7,045,634</u>	<u>\$ 1,368,042</u>	<u>\$ 120,343</u>	<u>\$ 8,534,019</u>

- (1) Money market fund investments are valued at \$1.00/unit, which approximates fair value. Amounts are generally invested in actively managed common collective trust funds or interest bearing accounts.
- (2) This class represents investments in an actively management common collective trust fund that investments primarily in investment contracts, a variety of fixed income investments which may include corporate bonds, both U.S. and non-U.S. municipal securities, and wrapper contracts. Investments are valued at the fair value per share multiplied by the number of shares held as of the measurement date.

Changes in Level 3 assets measured at fair value on a recurring basis for the years ended December 31, 2009 and 2008 are as follows:

	Participant Loans
Balance at January 1, 2009	\$ 120,343
Net issuances and settlements	(65,572)
Balance at December 31, 2009	<u>\$ 54,771</u>
	Participant Loans
Balance at January 1, 2008	\$ 90,398
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Westaff Savings Plan

Notes to Financial Statements December 31, 2009 and 2008

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FA Freedom 2025 A	871,744	1,027,001
FA Freedom 2010 A	407,704	464,760
FA Gov Income A	280,643	493,757
FA Freedom 2005 A	514,453	421,854
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FID MGD Inc Port	878,604	1,146,823

The Custodian also certified to the completeness and accuracy of \$1,370,269 and \$(3,699,709) of net appreciation (depreciation) in the fair value of investments and \$194,365 and \$72,665 of interest and dividend income related to the aforementioned investments for the years ended December 31, 2009 and 2008, respectively.

Note 5 - Tax Status

The Plan is a prototype plan. The prototype plan has received a favorable opinion letter from the Internal Revenue Service (IRS) that the Plan, as designed, is qualified for federal income tax-exempt status. The Plan has not individually sought its own determination letter.

Westaff Savings Plan

Notes to Financial Statements December 31, 2009 and 2008

Note 6 - Reconciliation to Form 5500

	2009	2008
Net assets available for benefits per the financial statements	\$ 6,999,284	\$ 8,592,715
Adjustment to fair value for stable value common collective trust fund	<u>(16,039)</u>	<u>(58,696)</u>
Net assets available for benefits per Form 5500	<u>\$ 6,983,245</u>	<u>\$ 8,534,019</u>
	2009	2008
Net income (loss) per the financial statements	\$ (1,593,431)	\$ (5,010,710)
Adjustment to fair value for stable value common collective trust fund	<u>42,657</u>	<u>(58,696)</u>
Net income (loss) per Form 5500	<u>\$ (1,550,774)</u>	<u>\$ (5,069,406)</u>

Note 7 - Sale of Plan Sponsor and Subsequent Event - Plan Merger

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Effective January 1, 2010, the participants of the Select Staffing 401(k) Plan became participants in the Select Family 401(k) Plan. Beginning January 1, 2010, contributions were made to the Select Family 401(k) Plan. The Select Staffing 401(k) Plan assets and related participant accounts were transferred to the Select Family 401(k) Plan in February 2010.

During February 2010, the Plan merged and combined with the Select Family 401(k) Plan. The Westaff Savings Plan assets and related participant accounts were transferred to the Select Family 401(k) Plan in March 2010.

Westaff Savings Plan

Schedule of Assets Held at End of Year Form 5500, Schedule H, Line 4i EIN 68-0095781, Plan No. 002 December 31, 2009

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
	Mutual funds:		
Fidelity Management Trust Co.	FA Freedom Inc A	*	\$ 31,338
Fidelity Management Trust Co.	FA Lev Co Stock A	*	82,190
Fidelity Management Trust Co.	FA Industrials A	*	60,008
Fidelity Management Trust Co.	FA High Inc Adv A	*	16,027
Fidelity Management Trust Co.	FA Strat Income A	*	86,158
Fidelity Management Trust Co.	FA Small Cap A	*	78,038
Fidelity Management Trust Co.	FA Diversified Stk A	*	6,020
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Fidelity Management Trust Co.	Opphmr Equity A	*	4,158
Fidelity Management Trust Co.	FA Freedom 2005 A	*	514,453
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Fidelity Management Trust Co.	FA Freedom 2015 A	*	674,147
Fidelity Management Trust Co.	FA Freedom 2020 A	*	1,559,858
Fidelity Management Trust Co.	FA Freedom 2025 A	*	871,744
Fidelity Management Trust Co.	FA Freedom 2030 A	*	269,024
Fidelity Management Trust Co.	FA Freedom 2035 A	*	336,633
Fidelity Management Trust Co.	FA Freedom 2040 A	*	201,578
Fidelity Management Trust Co.	FA Freedom 2045 A	*	52,419
Fidelity Management Trust Co.	FA Freedom 2050 A	*	4,823
	Common collective trust fund		
Fidelity Management Trust Co	FID Managed Income Portfolio	*	862,565
	Money market fund		
Fidelity Management Trust Co	Fidelity Prime Fund	*	66,178
Participants	Participant loans	*	
	Interest rates range from 6.0% to 11.5%	-	54,771
	Total investments		<u><u>\$ 6,983,245</u></u>

* Cost information not required

Westaff Savings Plan

Schedule of Delinquent Participant Contributions Form 5500, Schedule H, Line 4a EIN 68-0095781, Plan No. 002 Year Ended December 31, 2009

	Participant Contributions Transferred Late to Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check here if Late Participant Loan Repayments are Included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
March 2009	☐	\$ 5,658	\$ -	\$ -	\$ -