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 04/01/2009 and ending 03/31/2010

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
SIERRA OFFICE SYTEMS & PRODUCTS, INC. 401 K PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 08/01/1995

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
SIERRA OFFICE SYSTEMS & PRODUCTS, INC.

9950 HORN RD
SACRAMENTO, CA 95827-1905

2b Employer Identification Number (EIN)
94-2767261

2c Sponsor's telephone number
916-369-0491

2d Business code (see instructions)
453210

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.	01/13/2011	RENE JONES
	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")
SIERRA OFFICE SYSTEMS & PRODUCTS, INC.

9950 HORN RD
SACRAMENTO, CA 95827-1905

3b Administrator's EIN
94-2767261

3c Administrator's telephone number
916-369-0491

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

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	268
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**	169
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	92
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	261
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	261
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	185
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 04/01/2009 and ending 03/31/2010

A Name of plan
SIERRA OFFICE SYTEMS & PRODUCTS, INC. 401 K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500.
SIERRA OFFICE SYSTEMS & PRODUCTS, INC.

D Employer Identification Number (EIN)
94-2767261

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

1 Coverage Information:

(a) Name of insurance carrier
TRANSAMERICA LIFE INSURANCE & ANNUITY CO.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year (f) From	(g) To
39-0989781	86231	99547300	172	04/01/2009	03/31/2010

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
5650	0

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

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

GWENDOLYN BIGGS
20 BICENTENNIAL CIRCLE SUITE 1
SACRAMENTO, CA 95826

(b) Amount of sales and base commissions paid	Fees and other commissions paid (c) Amount	(d) Purpose	(e) Organization code
5650	0	PAYMENT FOR SERVICES RENDERED	3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	372778
5	Current value of plan's interest under this contract in separate accounts at year end	5	2186915

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶ ON FILE WITH CORPORATE COMMISSION

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

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

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

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

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	607195
c	Additions: (1) Contributions deposited during the year	7c(1)	45185		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	13818		
	(4) Transferred from separate account	7c(4)	669853		
	(5) Other (specify below)	7c(5)	41313		
	▶ LOAN REPAYMENT 41313				
	(6) Total additions			7c(6)	770169
d	Total of balance and additions (add **b** and **c(6)**)			7d	1377364
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	1522		
	(2) Administration charge made by carrier	7e(2)	4548		
	(3) Transferred to separate account	7e(3)	990066		
	(4) Other (specify below)	7e(4)	8451		
	▶ LOAN REQUEST 8451				
	(5) Total deductions			7e(5)	1004587
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	372777

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE 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 04/01/2009 and ending 03/31/2010

A Name of plan
SIERRA OFFICE SYTEMS & PRODUCTS, INC. 401 K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SIERRA OFFICE SYSTEMS & PRODUCTS, INC.

D Employer Identification Number (EIN)
94-2767261

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

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

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

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

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

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

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

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

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

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

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

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

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)

GWENDOLYN D. CHATHAM

7 HANOVER SQUARE
NEW YORK, NY 10004

(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?
22	BROKER	5650	Yes [ ] No [X]	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 ☐

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

(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

(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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 04/01/2009 and ending 03/31/2010

A Name of plan
SIERRA OFFICE SYTEMS & PRODUCTS, INC. 401 K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
SIERRA OFFICE SYSTEMS & PRODUCTS, INC.

D Employer Identification Number (EIN)
94-2767261

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

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

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

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS. & ANNUITY

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)
95-6140222-000	P	2186918

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

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 04/01/2009 and ending 03/31/2010

A Name of plan
SIERRA OFFICE SYTEMS & PRODUCTS, INC. 401 K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SIERRA OFFICE SYSTEMS & PRODUCTS, INC.

D Employer Identification Number (EIN)
94-2767261

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1396	1371
(2) Participant contributions	1b(2)	16242	9556
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	172867	173088
(9) Value of interest in common/collective trusts	1c(9)	1230786	0
(10) Value of interest in pooled separate accounts	1c(10)	0	2186915
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	607195	372778
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	2028486	2743708
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	2028486	2743708

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)	140133	
	(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)		140133
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)	10213	
	(E) Participant loans	2b(1)(E)	13818	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		24031
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		626359
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		790523
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	60541	
(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)		60541
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		144
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	14616	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		14616
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		75301
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		715222
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: POMARES & CO., LLP (2) EIN: 94-1538492

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		375119
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		300000
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 04/01/2009 and ending 03/31/2010

A Name of plan
SIERRA OFFICE SYTEMS & PRODUCTS, INC. 401 K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SIERRA OFFICE SYSTEMS & PRODUCTS, INC.

D Employer Identification Number (EIN)
94-2767261

Part I Distributions

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

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

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

EIN(s): 95-6140222

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):

SIERRA OFFICE SYSTEMS AND PRODUCTS, INC.
401(K) PROFIT SHARING PLAN

FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
FOR THE YEARS ENDED MARCH 31, 2010 AND 2009

SIERRA OFFICE SYSTEMS AND PRODUCTS, INC. 401K PROFIT SHARING PLAN

TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits	2
Statement of Changes in Net Assets Available for Benefits	3
Notes to Financial Statements	4-7
SUPPLEMENTARY INFORMATION	
Schedule of Assets Held for Investment Purposes	11-12
Schedule Of Delinquent Participant Contributions	13

POMARES & CO., LLP

CERTIFIED PUBLIC ACCOUNTANTS

805 UNIVERSITY AVENUE • SACRAMENTO • CALIFORNIA • 95825-6724 TEL. 916/929-3112 FAX 916/929-3569

GARY W. SPARKS, C.P.A.
ROBERT P. DEERING, JR., C.P.A.
ERIC D. JOHNS, C.P.A.
MICHAEL T. SCOGGINS, C.P.A.

INDEPENDENT AUDITORS' REPORT

To the Trustees and Participants of
the Sierra Office Systems and Products, Inc. 401(K) Profit Sharing Plan

We were engaged to audit the financial statements of the Sierra Office Systems and Products, Inc. 401(K) Profit Sharing Plan as of March 31, 2010 and 2009, and for the year ended March 31, 2010 and the supplementary schedules as of and for the year ended March 31, 2010 as listed in the accompanying index. 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, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information as described in Note 3, which was certified by Transamerica Life Insurance Company, the trustees of the Plan, except for comparing such information with the related information included in the financial statements and supplementary schedules. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of and for the years ended March 31, 2010 and 2009, that the information provided to the Plan administrator by the trustee 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 supplementary schedules taken as a whole. The form and content of the information included in the financial statements and supplementary schedules, other than that derived from the information certified by the trustee, 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.

Pomares & Co., LLP

Sacramento, California
January 12, 2011

SIERRA OFFICE SYSTEMS AND PRODUCTS, INC. 401K PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
MARCH 31, 2010 AND 2009

	2010	2009
ASSETS		
Investments, at Fair Value (note 2)		
Value of interest in Pooled Separate Accounts		
Transamerica Life Insurance Company	$ 2,186,916	$ 1,230,786
Value of funds held in unallocated contracts		
Transamerica Stable Value Option	372,778	607,195
Participant Notes Receivable	173,088	172,867
	2,732,782	2,010,848
Receivables:		
Employer's Contribution	1,371	1,396
Participants' Contributions	9,556	16,242
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,743,709	$ 2,028,486

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

SIERRA OFFICE SYSTEMS AND PRODUCTS, INC. 401K PROFIT SHARING PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED MARCH 31, 2010

ADDITIONS	
Additions to net assets attributed to:	
Investment Income:	
Net appreciation (depreciation) in fair value of investments	$ 626,360
Interest Income - Participant Notes Receivable	10,213
Interest Income - Stable Value Option	13,818
	650,391
Contributions:	
Participants'	140,133
TOTAL ADDITIONS	790,524
DEDUCTIONS	
Deductions from net assets attributed to:	
Benefits paid to participants	60,685
Administrative expenses	14,616
NET INCREASE (DECREASE)	715,223
NET ASSETS AVAILABLE FOR BENEFITS	
Beginning of year	2,028,486
End of year	$ 2,743,709

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

Note 1: Description of Plan

The following description of the Sierra Office Systems and Products, Inc. 401(k) Profit Sharing Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General. The Plan is a defined contribution plan covering all eligible full-time employees of the Company except nonresident aliens who do not receive United States source income. An employee must have completed three months of service and have reached age twenty-one or older to be a participant. The plan is subject to the provisions of the Employee Retirement Security Act of 1974 (ERISA).

Contributions. Each year, participants may contribute a portion of plan pay, as defined in the Plan, not to exceed annual dollar limits permitted by law. This limit for the calendar year ended in December 31, 2010 is $16,500 plus an additional $5,500 "catch-up" contribution allowed to participants who are age 50 or over. Participants may also make rollover contributions representing distributions from other qualified plans. Each year, the Company may match employee contributions at the discretion of the Board of Directors or contribute an amount which it designates as a qualified non elective contribution. The Company did not make a matching contribution for the plan year ending March 31, 2010.

Participant Accounts. Each participant's account is credited with the participant's contribution and allocation of (a) the Company's contribution, if any, (b) Plan earnings (losses), and (c) forfeitures of terminated participants' non-vested accounts. Forfeitures are allocated 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. Certain investment and fund fees are charged by the custodian (Transamerica) to the mutual funds held by the Plan and are included in the plan investment income and losses and charged to participant accounts. Participants should refer to the mutual funds' prospectuses for details of these fees.

Vesting. Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the remainder of their accounts is based on years of continuous service. A participant is one hundred percent vested after six years of service.

Forfeitures. The total non-vested portion of terminated employees account balances are used by the plan sponsor to offset plan expenses with any unused balance allocated to participants who have worked over 1000 hours during the year and are employed as of the last day of the plan year. There were $923 of forfeitures generated in the current year, and $2,525 were used to pay plan expenses. As of March 31, 2010 there are no remaining unused forfeitures to be used to offset plan expenses, or to be allocated as additional employer matching contributions.

Participant Notes Receivable. Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their account balance. Loan transactions are treated as a transfer to (from) the investment fund from (to) the participant notes fund. Loans may be paid over a reasonable period of time not to exceed five years. The loans are secured by the balance in the participant's account and bear interest at a rate comparable to that charged by local commercial banks with consideration to the amount and purpose of the loan.

Payment of Benefits. On termination of service due to death, disability or retirement, a participant will become 100% vested in all employer contributions and will receive an amount equal to the value of the participant's individual account in a lump sum distribution. For termination of service due to other reasons, a participant may elect to receive the value of the vested interest in his or her account as a lump-sum distribution.

Note 1: Description of Plan (continued)

Investment Options. Upon enrollment in the Plan, a participant may direct employee contributions in various increments to the investments administered by Transamerica Life Insurance Company. Participants may change their investment options on a daily basis. Participants can choose from a variety of over twenty mutual funds as detailed in the Transamerica Life Insurance Company, Simple Solutions Fund Performance and Description Guide.

Amendments - As of December 3, 2009, the plan was restated in compliance with EGTRRA regulations, with an effective date of January 1, 2009.

Note 2: Summary of Accounting Policies

Basis of Accounting - The financial statements of the Plan are prepared using the accrual method of

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

Investment Valuation - The Plan's investments primarily consist of pooled separate accounts and are stated at fair value as reported by Transamerica Life Insurance Company. Participant loans are valued at cost, which approximates fair value. The Plan's investment in the Transamerica Stable Value Fund is stated at contract value which approximates fair value as reported by Transamerica.

Risks and Uncertainties - The Plan provides for various investment options which are exposed to a variety of risks, including interest rate, market fluctuations, valuation, and credit risks. Due to the level of risk associated with certain investments, it is possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits and the statement of changes in net assets available for benefits.

Payment of Benefits - Benefits are recorded when paid.

Subsequent Events - Plan management has evaluated subsequent events through January 12 , 2011, the date the financial statements were available to be issued.

Note 3: Information Certified by Trustee

Transamerica Life Insurance Company, the trustee of the Plan, has certified as to the completeness and accuracy of the investments, except for participant loans, reflected on the accompanying Statements of Net Assets Available for Benefits as of March 31, 2010 and 2009, the investment activities reflected on the Statement of Changes in Net Assets Available for Benefits for the year ended March 31, 2010, and the investment information reflected in the supplemental Schedule of Investments Held at March 31, 2010, in accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulation for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This information has been certified as complete and accurate to the best of their knowledge and is summarized below.

Investments	$ 2,559,694
Net Appreciation, Interest Income, and Fees	$ 635,775

Note 4: Net Appreciation in Fair Value of Investments

For the year ended March 31, 2010, the Plan's investments (including investments bought, sold, and held during the year) depreciated in value as follows:

Fair value as determined by Transamerica:	
Pooled Separate Accounts	$ 626,360
Net appreciation in fair value of investments	$ 626,360

Note 5: Significant Investments

The Plan's contributions are invested under a Group Pension Contract issued by Transamerica Life Insurance Company. Significant investments that represent more than five percent of the Plan's assets are separately identified as follows:

Value of Investments at Fair Value as determined by Transamerica Life Insurance:

	2010	2009
Value of interest in Pooled Separate Accounts:		
Franklin Balance Sheet Investment	$ 275,791	$ 158,695
American Funds Growth Fund of America	255,067	179,093
Mutual Quest Inv Opt	223,210	179,293
Janus Advisor International Growth	165,746	*
Value of funds held in unallocated contracts		
Transamerica Stable Value Option	372,778	607,195
Participant Loans	173,088	172,867

* Investment represents less than 5% of the Plan's assets.

Note 6: Transamerica Stable Value Option

The Plan has entered into a deposit contract with the Transamerica Life Insurance and Annuity Company (Transamerica) to provide participants in the Plan the Stable Value Option. The Stable Value Option investment choice is an obligation of Transamerica, and invested assets are commingled with the other assets in Transamerica's general account. There is no specific portfolio of assets in which the Plan's Stable Value Option funds are invested. The crediting interest rate is backed by the income received from assets held in the general account. The minimum, average, and closing interest rates for the Stable Value Option were 2.75%, 3.16%, and 2.75%, respectively. The average yield earned by the Plan and credited to participant accounts was 2.80% before fees, and 1.90% after fees.

Transamerica has stated that the contract value approximates fair value, and there is no fair value adjustment reflected in these financial statements. The investment is considered fully benefit responsive and normal participant withdrawals and transfers from the Stable Value Option are processed at contract value. If the Plan were to request a liquidation, surrender charges and/or market value adjustments may apply. A significant deterioration in the creditworthiness of Transamerica may result in participants' receiving less than full contract value.

Note 7: Fair Value Measurements

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

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include:

Quoted prices for similar assets or liabilities in active markets:

Quoted prices for identical or similar assets or liabilities in inactive markets;

Inputs other than quoted prices that are observable for the asset or liability;

Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset of liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2010 and 2009.

Transamerica Stable Value Option: Valued at contract value which is also fair value as determined by Transamerica Life Insurance and Annuity Company, the trustee of the Plan, based on the number of units held multiplied by the unit price of the underlying Stable Value Investment Option.

Pooled Separate Accounts: Valued at fair value as determined by Transamerica Life Insurance and Annuity Company, the trustee of the Plan, based on the number of units held and quoted market prices of the underlying mutual fund investments.

Participant loans: Valued at amortized cost, which approximates fair value.

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.

Note 7: Fair Value Measurements (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's investment assets at fair value as of March 31, 2010:

Investment Assets at Fair Value as of March 31, 2010

	Level 1	Level 2	Level 3	Total
Pooled Separate Accounts				
Large-Cap Equity	$ 598,547	$ -	$ -	$ 598,547
Mid-Cap Equity	619,250			619,250
Small-Cap Equity	118,668			118,668
Target Date & Allocation	371,946			371,946
Bonds and Income	146,944			146,944
International Equity	302,451			302,451
Other	29,110			29,110
Total Pooled Separate Accounts	2,186,916	-	-	2,186,916
Transamerica Stable Value Option	-	372,778	-	372,778
Participant loans	-	-	173,088	173,088
Assets at fair value	$ 2,186,916	$ 372,778	$ 173,088	$ 2,732,782

Investment Assets at Fair Value as of March 31, 2009

	Level 1	Level 2	Level 3	Total
Pooled Separate Accounts	$ 1,230,786	$ -	$ -	$ 1,230,786
Transamerica Stable Value Option	-	607,195	-	607,195
Participant loans	-	-	172,867	172,867
Assets at fair value	$ 1,230,786	$ 607,195	$ 172,867	$ 2,010,848

Level 3 Gains and Losses

The table below sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended March 31, 2010.

	Participant Loans
Balance, beginning of year	$ 172,867
Interest Income	10,213
New loans issued, principal payments, deemed distributions (net)	(9,992)
Balance, end of year	$ 173,088

Note 8: Plan Termination

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

Note 9: Tax Status

The Plan has adopted Professional Benefit Services standardized 401(k) profit sharing plan and trust. The Plan has obtained a favorable tax determination letter from the Internal Revenue Service dated March 31, 2008. Although the Plan has been amended since receiving this determination letter, the Plan administrator and the Plan's management believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code.

Note 10: Administrative and Investment Fees

The Plan paid $14,616 in administrative expenses for the year ending March 31, 2010, consisting of $6,441 paid to Transamerica Retirement Services for record keeping services, $5,650 paid to Gwendolyn Biggs for advisory services, and $2,525 to the Plan's third party administrator, Pension Benefit Services. Transamerica's record keeping fees and the advisor's fees are based on a percentage of invested assets, and are netted against investment income in each participant's account.

Note 11: Prohibited Transactions - Late Participant Contributions

During the plan years ending March 31, 2010 and March 31, 2009, the Plan sponsor inadvertently failed to deposit $128,527 and $154,107 of participant deferrals, respectively, and $39,944 and $52,541 of loan repayments, respectively, within the required timeframe as stated by the United States Department of Labor (DOL). The late deposits were made between 8 and 35 business days after the corresponding payroll date. The DOL considers late deposits to be prohibited transactions. Subsequent to year end, the Plan's sponsor contributed lost earnings of $513 for the late March 31, 2010 plan year deposits, and $1,110 for the late March 31, 2009 plan year deposits, and has filed the required Form 5330 with the Internal Revenue Service.

SUPPLEMENTARY INFORMATION

SIERRA OFFICE SYSTEMS AND PRODUCTS, INC. 401K PROFIT SHARING PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
MARCH 31, 2010

The following is a Schedule of Assets Held for Investment Purposes for the Sierra Office Systems and Products, Inc 401(k) Profit Sharing Plan (Federal EIN 94-2767261), Plan Number 001, of which Sierra Office Systems and Products, Inc. is the plan sponsor.

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity	(d) Cost	(e) Current Value
*	Transamerica Life Insurance Company	Transamerica Stable Value Unallocated Contract		$ 372,778
*	Transamerica Life Insurance Company	Thornburg International Value Pooled Separate Account		136,705
*	Transamerica Life Insurance Company	Transamerica Core Equity Ret Pooled Separate Account		102,944
*	Transamerica Life Insurance Company	Mutual Quest Inv Opt Pooled Separate Account		223,210
*	Transamerica Life Insurance Company	Janus Advisor International Growth Pooled Separate Account		165,746
*	Transamerica Life Insurance Company	Diversified Investors Mid-Cap Value Pooled Separate Account		44,442
*	Transamerica Life Insurance Company	Diversified Investors Short Horizon Pooled Separate Account		15,468
*	Transamerica Life Insurance Company	Diversified Investors Short/Intermediate Horizon Pooled Separate Account		9,704
*	Transamerica Life Insurance Company	Diversified Investors Intermediate Horizon Pooled Separate Account		29,432
*	Transamerica Life Insurance Company	Diversified Investors Intermediate/Long Horizon Pooled Separate Account		124,648
*	Transamerica Life Insurance Company	Diversified Investors Long Horizon Pooled Separate Account		18,458
*	Transamerica Life Insurance Company	Transamerica High Yield Opportunity Pooled Separate Account		1,212
*	Transamerica Life Insurance Company	Franklin Balance Sheet Investment Pooled Separate Account		275,791
*	Transamerica Life Insurance Company	Fidelity Advisor Small Cap Pooled Separate Account		29,110
*	Transamerica Life Insurance Company	Fidelity Advisor Mid Cap Pooled Separate Account		62,250
*	Transamerica Life Insurance Company	Fidelity Advisor Leveraged Co. Pooled Separate Account		41,249

SIERRA OFFICE SYSTEMS AND PRODUCTS, INC. 401K PROFIT SHARING PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
MARCH 31, 2010

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity	(d) Cost	(e) Current Value
*	Transamerica Life Insurance Company	American Funds Growth Fund of America Pooled Separate Account		$ 255,067
*	Transamerica Life Insurance Company	Wells Fargo Adv Small Cap Value Pooled Separate Account		118,668
*	Transamerica Life Insurance Company	Alger Small Cap and Mid-Cap Growth Pooled Separate Account		51,121
*	Transamerica Life Insurance Company	American Funds Balanced Pooled Separate Account		130,611
*	Transamerica Life Insurance Company	Loomis Sayles Bond Pooled Separate Account		50,494
*	Transamerica Life Insurance Company	American Funds Fundamental Investor Pooled Separate Account		17,327
*	Transamerica Life Insurance Company	Columbia Mid-Cap Value Pooled Separate Account		121,031
*	Transamerica Life Insurance Company	Loomis Sayles Inv. Grade Bond Fund Pooled Separate Account		94,135
*	Transamerica Life Insurance Company	Thornburg Core Growth Pooled Separate Account		23,366
*	Transamerica Life Insurance Company	Vanguard Target 2010 Pooled Separate Account		427
*	Transamerica Life Insurance Company	Vanguard Target 2015 Pooled Separate Account		41,228
*	Transamerica Life Insurance Company	Vanguard Target 2040 Pooled Separate Account		1,970
*	Transamerica Life Insurance Company	Oppenheimer International Bond Pooled Separate Account		1,103
*	Participant Notes	Participant Loans Interest rates at 4.25% to 9.75%		173,088
				$ 2,732,782

* A party-in-interest as defined by ERISA

Note: Cost Information is omitted as the transactions reported are individual accounts that the participant or beneficiary has directed with respect to assets allocated to his or her account as allowed in the Code of Federal Regulations Sections 2520.103-3 and 2520.103-4. The format above is that prescribed in the Instructions for Form 5500.

2009 Form 5500 Line 4a - Schedule of Delinquent Participant Contributions				
Participant Contributions and Loan Payments Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contribution Not Corrected	Contributions Corrected Outside the VFCP	Contributions Pending Correction in the VFCP	
$168,471	$0	$168,471	$0	$0

2008 Form 5500 Line 4a - Schedule of Delinquent Participant Contributions				
Participant Contributions and Loan Payments Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contribution Not Corrected	Contributions Corrected Outside the VFCP	Contributions Pending Correction in the VFCP	
$206,648	$0	$206,648	$0	$0

During the plan years ending March 31, 2010 and March 31, 2009, the Plan sponsor inadvertently failed to deposit $128,527 and $154,107 of participant deferrals, respectively, and $39,944 and $52,541 of loan repayments, respectively, within the required timeframe as stated by the United States Department of Labor (DOL). The late deposits were made between 8 and 35 business days after the corresponding payroll date. The DOL considers late deposits to be prohibited transactions. Subsequent to year end, the Plan's sponsor contributed lost earnings of $513 for the late March 31, 2010 plan year deposits, and $1,110 for the late March 31, 2009 plan year deposits, and has filed the required Form 5330 with the Internal Revenue Service.

2009 Form 5500 Line 4a - Schedule of Delinquent Participant Contributions				
Participant Contributions and Loan Payments Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contribution Not Corrected	Contributions Corrected Outside the VFCP	Contributions Pending Correction in the VFCP	
$168,471	$0	$168,471	$0	$0

2008 Form 5500 Line 4a - Schedule of Delinquent Participant Contributions				
Participant Contributions and Loan Payments Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contribution Not Corrected	Contributions Corrected Outside the VFCP	Contributions Pending Correction in the VFCP	
$206,648	$0	$206,648	$0	$0

During the plan years ending March 31, 2010 and March 31, 2009, the Plan sponsor inadvertently failed to deposit $128,527 and $154,107 of participant deferrals, respectively, and $39,944 and $52,541 of loan repayments, respectively, within the required timeframe as stated by the United States Department of Labor (DOL). The late deposits were made between 8 and 35 business days after the corresponding payroll date. The DOL considers late deposits to be prohibited transactions. Subsequent to year end, the Plan's sponsor contributed lost earnings of $513 for the late March 31, 2010 plan year deposits, and $1,110 for the late March 31, 2009 plan year deposits, and has filed the required Form 5330 with the Internal Revenue Service.

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 04/01/2009 and ending 03/31/2010

A This return/report is for:
- ☐ a multiemployer plan;
- ☐ a multiple-employer plan; or
- ☒ a single-employer plan;
- ☐ a DFE (specify) ___

B This return/report is:
- ☐ the first return/report;
- ☐ the final return/report;
- ☐ an amended return/report;
- ☐ a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ ☐

D Check box if filing under:
- ☒ Form 5558;
- ☐ automatic extension;
- ☐ the DFVC program;
- ☐ special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
SIERRA OFFICE SYTEMS & PRODUCTS, INC. 401 K PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 08/01/1995

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
SIERRA OFFICE SYSTEMS & PRODUCTS, INC.

9950 HORN RD

SACRAMENTO CA 95827-1905

2b Employer Identification Number (EIN)
94-2767261

2c Sponsor's telephone number
916-369-0491

2d Business code (see instructions)
453210

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	[signature]	1/13/11	ATHERTON DAVID H ~~ARHEERON~~
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	[signature]	1/13/11	MICHAEL KIPP
	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

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 04/01/2009 and ending 03/31/2010

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ___

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
SIERRA OFFICE SYTEMS & PRODUCTS, INC. 401 K PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 08/01/1995

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
SIERRA OFFICE SYSTEMS & PRODUCTS, INC.

9950 HORN RD

SACRAMENTO CA 95827-1905

2b Employer Identification Number (EIN)
94-2767261

2c Sponsor's telephone number
916-369-0491

2d Business code (see instructions)
453210

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			DAVID H ARHEERON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			MICHAEL KIPP
	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")
SIERRA OFFICE SYSTEMS & PRODUCTS, INC.

9950 HORN RD

SACRAMENTO CA 95827-1905

3b Administrator's EIN: 94-2767261

3c Administrator's telephone number: 916-369-0491

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

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	268
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**	169
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	92
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	261
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	261
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	185
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 04/01/2009 and ending 03/31/2010

A Name of plan
SIERRA OFFICE SYTEMS & PRODUCTS, INC. 401 K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500.
SIERRA OFFICE SYSTEMS & PRODUCTS, INC.

D Employer Identification Number (EIN)
94-2767261

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

1 Coverage Information:

(a) Name of insurance carrier
TRANSAMERICA LIFE INSURANCE & ANNUITY CO.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year (f) From	Policy or contract year (g) To
39-0989781	86231	99547300	172	04/01/2009	03/31/2010

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
5650	0

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

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

GWENDOLYN BIGGS
20 BICENTENNIAL CIRCLE SUITE 1

SACRAMENTO CA 95826

(b) Amount of sales and base commissions paid	Fees and other commissions paid (c) Amount	Fees and other commissions paid (d) Purpose	(e) Organization code
5650	0	PAYMENT FOR SERVICES RENDERED	3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	**4**	372778
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	2186915

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶ ON FILE WITH CORPORATE COMMISSION

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

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

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

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

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	607195
c	Additions: (1) Contributions deposited during the year	**7c(1)**	45185		
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**	13818		
	(4) Transferred from separate account	**7c(4)**	669853		
	(5) Other (specify below)	**7c(5)**	41313		
	▶ Loan Repayment 41313				
	(6) Total additions			**7c(6)**	770169
d	Total of balance and additions (add **b** and **c(6)**)			**7d**	1377364
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**	1522		
	(2) Administration charge made by carrier	**7e(2)**	4548		
	(3) Transferred to separate account	**7e(3)**	990066		
	(4) Other (specify below)	**7e(4)**	8451		
	▶ Loan Request 8451				
	(5) Total deductions			**7e(5)**	1004587
f	Balance at the end of the current year (subtract **e(5)** from **d**)			**7f**	372777

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE 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 04/01/2009 and ending 03/31/2010

A Name of plan	**B** Three-digit plan number (PN) ▶	
SIERRA OFFICE SYTEMS & PRODUCTS, INC. 401 K PROFIT SHARING PLAN		001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
SIERRA OFFICE SYSTEMS & PRODUCTS, INC.	94-2767261	

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

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

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

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

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

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

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

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

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

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

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

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

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)

GWENDOLYN D. CHATHAM
7 HANOVER SQUARE

NEW YORK NY 10004

(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?
22	BROKER	5650	Yes [ ] No [X]	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 ☐

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

(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

(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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 04/01/2009 and ending 03/31/2010

A Name of plan
SIERRA OFFICE SYTEMS & PRODUCTS, INC. 401 K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
SIERRA OFFICE SYSTEMS & PRODUCTS, INC.

D Employer Identification Number (EIN)
94-2767261

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

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

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

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS. & ANNUITY

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)
95-6140222 000	P	2186918

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

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 04/01/2009 and ending 03/31/2010

A Name of plan
SIERRA OFFICE SYTEMS & PRODUCTS, INC. 401 K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SIERRA OFFICE SYSTEMS & PRODUCTS, INC.

D Employer Identification Number (EIN)
94-2767261

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1396	1371
(2) Participant contributions	1b(2)	16242	9556
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	172867	173088
(9) Value of interest in common/collective trusts	1c(9)	1230786	0
(10) Value of interest in pooled separate accounts	1c(10)	0	2186915
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	607195	372778
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	2028486	2743708
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	2028486	2743708

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)	140133	
	(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)		140133
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)	10213	
	(E) Participant loans	2b(1)(E)	13818	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		24031
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

			(a) Amount	(b) Total
2b	**(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0
	(6) Net investment gain (loss) from common/collective trusts	2b(6)		
	(7) Net investment gain (loss) from pooled separate accounts	2b(7)		626359
	(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
	(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
	(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c	Other income	2c		
d	Total income. Add all **income** amounts in column (b) and enter total	2d		790523
	Expenses			
e	Benefit payment and payments to provide benefits:			
	(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	60541	
	(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)		60541
f	Corrective distributions (see instructions)	2f		
g	Certain deemed distributions of participant loans (see instructions)	2g		144
h	Interest expense	2h		
i	Administrative expenses: **(1)** Professional fees	2i(1)		
	(2) Contract administrator fees	2i(2)	14616	
	(3) Investment advisory and management fees	2i(3)		
	(4) Other	2i(4)		
	(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		14616
j	Total expenses. Add all **expense** amounts in column (b) and enter total	2j		75301
	Net Income and Reconciliation			
k	Net income (loss). Subtract line **2j** from line **2d**	2k		715222
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: POMARES & CO., LLP **(2)** EIN: 94-1538492

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		375119
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		300000
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 04/01/2009 and ending 03/31/2010

A Name of plan
SIERRA OFFICE SYTEMS & PRODUCTS, INC. 401 K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SIERRA OFFICE SYSTEMS & PRODUCTS, INC.

D Employer Identification Number (EIN)
94-2767261

Part I Distributions

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

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

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

EIN(s): 95-6140222 _____

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):

SIERRA OFFICE SYSTEMS AND PRODUCTS, INC.
401(K) PROFIT SHARING PLAN

FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
FOR THE YEARS ENDED MARCH 31, 2010 AND 2009

SIERRA OFFICE SYSTEMS AND PRODUCTS, INC. 401K PROFIT SHARING PLAN

TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits	2
Statement of Changes in Net Assets Available for Benefits	3
Notes to Financial Statements	4-7
SUPPLEMENTARY INFORMATION	
Schedule of Assets Held for Investment Purposes	11-12
Schedule Of Delinquent Participant Contributions	13

POMARES & CO., LLP

CERTIFIED PUBLIC ACCOUNTANTS

805 UNIVERSITY AVENUE • SACRAMENTO • CALIFORNIA • 95825-6724 TEL. 916/929-3112 FAX 916/929-3569

GARY W. SPARKS, C.P.A.
ROBERT P. DEERING, JR., C.P.A.
ERIC D. JOHNS, C.P.A.
MICHAEL T. SCOGGINS, C.P.A.

INDEPENDENT AUDITORS' REPORT

To the Trustees and Participants of
the Sierra Office Systems and Products, Inc. 401(K) Profit Sharing Plan

We were engaged to audit the financial statements of the Sierra Office Systems and Products, Inc. 401(K) Profit Sharing Plan as of March 31, 2010 and 2009, and for the year ended March 31, 2010 and the supplementary schedules as of and for the year ended March 31, 2010 as listed in the accompanying index. 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, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information as described in Note 3, which was certified by Transamerica Life Insurance Company, the trustees of the Plan, except for comparing such information with the related information included in the financial statements and supplementary schedules. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of and for the years ended March 31, 2010 and 2009, that the information provided to the Plan administrator by the trustee 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 supplementary schedules taken as a whole. The form and content of the information included in the financial statements and supplementary schedules, other than that derived from the information certified by the trustee, 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.

Pomares & Co., LLP

Sacramento, California
January 12, 2011

SIERRA OFFICE SYSTEMS AND PRODUCTS, INC. 401K PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
MARCH 31, 2010 AND 2009

	2010	2009
ASSETS		
Investments, at Fair Value (note 2)		
Value of interest in Pooled Separate Accounts		
Transamerica Life Insurance Company	$ 2,186,916	$ 1,230,786
Value of funds held in unallocated contracts		
Transamerica Stable Value Option	372,778	607,195
Participant Notes Receivable	173,088	172,867
	2,732,782	2,010,848
Receivables:		
Employer's Contribution	1,371	1,396
Participants' Contributions	9,556	16,242
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,743,709	$ 2,028,486

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

SIERRA OFFICE SYSTEMS AND PRODUCTS, INC. 401K PROFIT SHARING PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED MARCH 31, 2010

ADDITIONS	
Additions to net assets attributed to:	
Investment Income:	
Net appreciation (depreciation) in fair value of investments	$ 626,360
Interest Income - Participant Notes Receivable	10,213
Interest Income - Stable Value Option	13,818
	650,391
Contributions:	
Participants'	140,133
TOTAL ADDITIONS	790,524
DEDUCTIONS	
Deductions from net assets attributed to:	
Benefits paid to participants	60,685
Administrative expenses	14,616
NET INCREASE (DECREASE)	715,223
NET ASSETS AVAILABLE FOR BENEFITS	
Beginning of year	2,028,486
End of year	$ 2,743,709

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

Note 1: Description of Plan

The following description of the Sierra Office Systems and Products, Inc. 401(k) Profit Sharing Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General. The Plan is a defined contribution plan covering all eligible full-time employees of the Company except nonresident aliens who do not receive United States source income. An employee must have completed three months of service and have reached age twenty-one or older to be a participant. The plan is subject to the provisions of the Employee Retirement Security Act of 1974 (ERISA).

Contributions. Each year, participants may contribute a portion of plan pay, as defined in the Plan, not to exceed annual dollar limits permitted by law. This limit for the calendar year ended in December 31, 2010 is $16,500 plus an additional $5,500 "catch-up" contribution allowed to participants who are age 50 or over. Participants may also make rollover contributions representing distributions from other qualified plans. Each year, the Company may match employee contributions at the discretion of the Board of Directors or contribute an amount which it designates as a qualified non elective contribution. The Company did not make a matching contribution for the plan year ending March 31, 2010.

Participant Accounts. Each participant's account is credited with the participant's contribution and allocation of (a) the Company's contribution, if any, (b) Plan earnings (losses), and (c) forfeitures of terminated participants' non-vested accounts. Forfeitures are allocated 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. Certain investment and fund fees are charged by the custodian (Transamerica) to the mutual funds held by the Plan and are included in the plan investment income and losses and charged to participant accounts. Participants should refer to the mutual funds' prospectuses for details of these fees.

Vesting. Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the remainder of their accounts is based on years of continuous service. A participant is one hundred percent vested after six years of service.

Forfeitures. The total non-vested portion of terminated employees account balances are used by the plan sponsor to offset plan expenses with any unused balance allocated to participants who have worked over 1000 hours during the year and are employed as of the last day of the plan year. There were $923 of forfeitures generated in the current year, and $2,525 were used to pay plan expenses. As of March 31, 2010 there are no remaining unused forfeitures to be used to offset plan expenses, or to be allocated as additional employer matching contributions.

Participant Notes Receivable. Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their account balance. Loan transactions are treated as a transfer to (from) the investment fund from (to) the participant notes fund. Loans may be paid over a reasonable period of time not to exceed five years. The loans are secured by the balance in the participant's account and bear interest at a rate comparable to that charged by local commercial banks with consideration to the amount and purpose of the loan.

Payment of Benefits. On termination of service due to death, disability or retirement, a participant will become 100% vested in all employer contributions and will receive an amount equal to the value of the participant's individual account in a lump sum distribution. For termination of service due to other reasons, a participant may elect to receive the value of the vested interest in his or her account as a lump-sum distribution.

Note 1: Description of Plan (continued)

Investment Options. Upon enrollment in the Plan, a participant may direct employee contributions in various increments to the investments administered by Transamerica Life Insurance Company. Participants may change their investment options on a daily basis. Participants can choose from a variety of over twenty mutual funds as detailed in the Transamerica Life Insurance Company, Simple Solutions Fund Performance and Description Guide.

Amendments - As of December 3, 2009, the plan was restated in compliance with EGTRRA regulations, with an effective date of January 1, 2009.

Note 2: Summary of Accounting Policies

Basis of Accounting - The financial statements of the Plan are prepared using the accrual method of

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

Investment Valuation - The Plan's investments primarily consist of pooled separate accounts and are stated at fair value as reported by Transamerica Life Insurance Company. Participant loans are valued at cost, which approximates fair value. The Plan's investment in the Transamerica Stable Value Fund is stated at contract value which approximates fair value as reported by Transamerica.

Risks and Uncertainties - The Plan provides for various investment options which are exposed to a variety of risks, including interest rate, market fluctuations, valuation, and credit risks. Due to the level of risk associated with certain investments, it is possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits and the statement of changes in net assets available for benefits.

Payment of Benefits - Benefits are recorded when paid.

Subsequent Events - Plan management has evaluated subsequent events through January 12 , 2011, the date the financial statements were available to be issued.

Note 3: Information Certified by Trustee

Transamerica Life Insurance Company, the trustee of the Plan, has certified as to the completeness and accuracy of the investments, except for participant loans, reflected on the accompanying Statements of Net Assets Available for Benefits as of March 31, 2010 and 2009, the investment activities reflected on the Statement of Changes in Net Assets Available for Benefits for the year ended March 31, 2010, and the investment information reflected in the supplemental Schedule of Investments Held at March 31, 2010, in accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulation for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This information has been certified as complete and accurate to the best of their knowledge and is summarized below.

Investments	$ 2,559,694
Net Appreciation, Interest Income, and Fees	$ 635,775

Note 4: Net Appreciation in Fair Value of Investments

For the year ended March 31, 2010, the Plan's investments (including investments bought, sold, and held during the year) depreciated in value as follows:

Fair value as determined by Transamerica:	
Pooled Separate Accounts	$ 626,360
Net appreciation in fair value of investments	$ 626,360

Note 5: Significant Investments

The Plan's contributions are invested under a Group Pension Contract issued by Transamerica Life Insurance Company. Significant investments that represent more than five percent of the Plan's assets are separately identified as follows:

Value of Investments at Fair Value as determined by Transamerica Life Insurance:

	2010	2009
Value of interest in Pooled Separate Accounts:		
Franklin Balance Sheet Investment	$ 275,791	$ 158,695
American Funds Growth Fund of America	255,067	179,093
Mutual Quest Inv Opt	223,210	179,293
Janus Advisor International Growth	165,746	*
Value of funds held in unallocated contracts		
Transamerica Stable Value Option	372,778	607,195
Participant Loans	173,088	172,867

* Investment represents less than 5% of the Plan's assets.

Note 6: Transamerica Stable Value Option

The Plan has entered into a deposit contract with the Transamerica Life Insurance and Annuity Company (Transamerica) to provide participants in the Plan the Stable Value Option. The Stable Value Option investment choice is an obligation of Transamerica, and invested assets are commingled with the other assets in Transamerica's general account. There is no specific portfolio of assets in which the Plan's Stable Value Option funds are invested. The crediting interest rate is backed by the income received from assets held in the general account. The minimum, average, and closing interest rates for the Stable Value Option were 2.75%, 3.16%, and 2.75%, respectively. The average yield earned by the Plan and credited to participant accounts was 2.80% before fees, and 1.90% after fees.

Transamerica has stated that the contract value approximates fair value, and there is no fair value adjustment reflected in these financial statements. The investment is considered fully benefit responsive and normal participant withdrawals and transfers from the Stable Value Option are processed at contract value. If the Plan were to request a liquidation, surrender charges and/or market value adjustments may apply. A significant deterioration in the creditworthiness of Transamerica may result in participants' receiving less than full contract value.

Note 7: Fair Value Measurements

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

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include:

Quoted prices for similar assets or liabilities in active markets:

Quoted prices for identical or similar assets or liabilities in inactive markets;

Inputs other than quoted prices that are observable for the asset or liability;

Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset of liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2010 and 2009.

Transamerica Stable Value Option: Valued at contract value which is also fair value as determined by Transamerica Life Insurance and Annuity Company, the trustee of the Plan, based on the number of units held multiplied by the unit price of the underlying Stable Value Investment Option.

Pooled Separate Accounts: Valued at fair value as determined by Transamerica Life Insurance and Annuity Company, the trustee of the Plan, based on the number of units held and quoted market prices of the underlying mutual fund investments.

Participant loans: Valued at amortized cost, which approximates fair value.

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.

Note 7: Fair Value Measurements (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's investment assets at fair value as of March 31, 2010:

Investment Assets at Fair Value as of March 31, 2010

	Level 1	Level 2	Level 3	Total
Pooled Separate Accounts				
Large-Cap Equity	$ 598,547	$ -	$ -	$ 598,547
Mid-Cap Equity	619,250			619,250
Small-Cap Equity	118,668			118,668
Target Date & Allocation	371,946			371,946
Bonds and Income	146,944			146,944
International Equity	302,451			302,451
Other	29,110			29,110
Total Pooled Separate Accounts	2,186,916	-	-	2,186,916
Transamerica Stable Value Option	-	372,778	-	372,778
Participant loans	-	-	173,088	173,088
Assets at fair value	$ 2,186,916	$ 372,778	$ 173,088	$ 2,732,782

Investment Assets at Fair Value as of March 31, 2009

	Level 1	Level 2	Level 3	Total
Pooled Separate Accounts	$ 1,230,786	$ -	$ -	$ 1,230,786
Transamerica Stable Value Option	-	607,195	-	607,195
Participant loans	-	-	172,867	172,867
Assets at fair value	$ 1,230,786	$ 607,195	$ 172,867	$ 2,010,848

Level 3 Gains and Losses

The table below sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended March 31, 2010.

	Participant Loans
Balance, beginning of year	$ 172,867
Interest Income	10,213
New loans issued, principal payments, deemed distributions (net)	(9,992)
Balance, end of year	$ 173,088

Note 8: Plan Termination

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

Note 9: Tax Status

The Plan has adopted Professional Benefit Services standardized 401(k) profit sharing plan and trust. The Plan has obtained a favorable tax determination letter from the Internal Revenue Service dated March 31, 2008. Although the Plan has been amended since receiving this determination letter, the Plan administrator and the Plan's management believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code.

Note 10: Administrative and Investment Fees

The Plan paid $14,616 in administrative expenses for the year ending March 31, 2010, consisting of $6,441 paid to Transamerica Retirement Services for record keeping services, $5,650 paid to Gwendolyn Biggs for advisory services, and $2,525 to the Plan's third party administrator, Pension Benefit Services. Transamerica's record keeping fees and the advisor's fees are based on a percentage of invested assets, and are netted against investment income in each participant's account.

Note 11: Prohibited Transactions - Late Participant Contributions

During the plan years ending March 31, 2010 and March 31, 2009, the Plan sponsor inadvertently failed to deposit $128,527 and $154,107 of participant deferrals, respectively, and $39,944 and $52,541 of loan repayments, respectively, within the required timeframe as stated by the United States Department of Labor (DOL). The late deposits were made between 8 and 35 business days after the corresponding payroll date. The DOL considers late deposits to be prohibited transactions. Subsequent to year end, the Plan's sponsor contributed lost earnings of $513 for the late March 31, 2010 plan year deposits, and $1,110 for the late March 31, 2009 plan year deposits, and has filed the required Form 5330 with the Internal Revenue Service.

SUPPLEMENTARY INFORMATION

SIERRA OFFICE SYSTEMS AND PRODUCTS, INC. 401K PROFIT SHARING PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
MARCH 31, 2010

The following is a Schedule of Assets Held for Investment Purposes for the Sierra Office Systems and Products, Inc 401(k) Profit Sharing Plan (Federal EIN 94-2767261), Plan Number 001, of which Sierra Office Systems and Products, Inc. is the plan sponsor.

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity	(d) Cost	(e) Current Value
*	Transamerica Life Insurance Company	Transamerica Stable Value Unallocated Contract		$ 372,778
*	Transamerica Life Insurance Company	Thornburg International Value Pooled Separate Account		136,705
*	Transamerica Life Insurance Company	Transamerica Core Equity Ret Pooled Separate Account		102,944
*	Transamerica Life Insurance Company	Mutual Quest Inv Opt Pooled Separate Account		223,210
*	Transamerica Life Insurance Company	Janus Advisor International Growth Pooled Separate Account		165,746
*	Transamerica Life Insurance Company	Diversified Investors Mid-Cap Value Pooled Separate Account		44,442
*	Transamerica Life Insurance Company	Diversified Investors Short Horizon Pooled Separate Account		15,468
*	Transamerica Life Insurance Company	Diversified Investors Short/Intermediate Horizon Pooled Separate Account		9,704
*	Transamerica Life Insurance Company	Diversified Investors Intermediate Horizon Pooled Separate Account		29,432
*	Transamerica Life Insurance Company	Diversified Investors Intermediate/Long Horizon Pooled Separate Account		124,648
*	Transamerica Life Insurance Company	Diversified Investors Long Horizon Pooled Separate Account		18,458
*	Transamerica Life Insurance Company	Transamerica High Yield Opportunity Pooled Separate Account		1,212
*	Transamerica Life Insurance Company	Franklin Balance Sheet Investment Pooled Separate Account		275,791
*	Transamerica Life Insurance Company	Fidelity Advisor Small Cap Pooled Separate Account		29,110
*	Transamerica Life Insurance Company	Fidelity Advisor Mid Cap Pooled Separate Account		62,250
*	Transamerica Life Insurance Company	Fidelity Advisor Leveraged Co. Pooled Separate Account		41,249

SIERRA OFFICE SYSTEMS AND PRODUCTS, INC. 401K PROFIT SHARING PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
MARCH 31, 2010

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity	(d) Cost	(e) Current Value
*	Transamerica Life Insurance Company	American Funds Growth Fund of America Pooled Separate Account		$ 255,067
*	Transamerica Life Insurance Company	Wells Fargo Adv Small Cap Value Pooled Separate Account		118,668
*	Transamerica Life Insurance Company	Alger Small Cap and Mid-Cap Growth Pooled Separate Account		51,121
*	Transamerica Life Insurance Company	American Funds Balanced Pooled Separate Account		130,611
*	Transamerica Life Insurance Company	Loomis Sayles Bond Pooled Separate Account		50,494
*	Transamerica Life Insurance Company	American Funds Fundamental Investor Pooled Separate Account		17,327
*	Transamerica Life Insurance Company	Columbia Mid-Cap Value Pooled Separate Account		121,031
*	Transamerica Life Insurance Company	Loomis Sayles Inv. Grade Bond Fund Pooled Separate Account		94,135
*	Transamerica Life Insurance Company	Thornburg Core Growth Pooled Separate Account		23,366
*	Transamerica Life Insurance Company	Vanguard Target 2010 Pooled Separate Account		427
*	Transamerica Life Insurance Company	Vanguard Target 2015 Pooled Separate Account		41,228
*	Transamerica Life Insurance Company	Vanguard Target 2040 Pooled Separate Account		1,970
*	Transamerica Life Insurance Company	Oppenheimer International Bond Pooled Separate Account		1,103
*	Participant Notes	Participant Loans Interest rates at 4.25% to 9.75%		173,088
				$ 2,732,782

* A party-in-interest as defined by ERISA

Note: Cost Information is omitted as the transactions reported are individual accounts that the participant or beneficiary has directed with respect to assets allocated to his or her account as allowed in the Code of Federal Regulations Sections 2520.103-3 and 2520.103-4. The format above is that prescribed in the Instructions for Form 5500.

SIERRA OFFICE SYSTEMS AND PRODUCTS, INC. 401K PROFIT SHARING PLAN
FORM 5500, SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
MARCH 31, 2010

2009 Form 5500 Line 4a - Schedule of Delinquent Participant Contributions				
Participant Contributions and Loan Payments Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contribution Not Corrected	Contributions Corrected Outside the VFCP	Contributions Pending Correction in the VFCP	
$168,471	$0	$168,471	$0	$0

2008 Form 5500 Line 4a - Schedule of Delinquent Participant Contributions				
Participant Contributions and Loan Payments Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contribution Not Corrected	Contributions Corrected Outside the VFCP	Contributions Pending Correction in the VFCP	
$206,648	$0	$206,648	$0	$0

During the plan years ending March 31, 2010 and March 31, 2009, the Plan sponsor inadvertently failed to deposit $128,527 and $154,107 of participant deferrals, respectively, and $39,944 and $52,541 of loan repayments, respectively, within the required timeframe as stated by the United States Department of Labor (DOL). The late deposits were made between 8 and 35 business days after the corresponding payroll date. The DOL considers late deposits to be prohibited transactions. Subsequent to year end, the Plan's sponsor contributed lost earnings of $513 for the late March 31, 2010 plan year deposits, and $1,110 for the late March 31, 2009 plan year deposits, and has filed the required Form 5330 with the Internal Revenue Service.

SIERRA OFFICE SYSTEMS AND PRODUCTS, INC. 401K PROFIT SHARING PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
MARCH 31, 2010

The following is a Schedule of Assets Held for Investment Purposes for the Sierra Office Systems and Products, Inc 401(k) Profit Sharing Plan (Federal EIN 94-2767261), Plan Number 001, of which Sierra Office Systems and Products, Inc. is the plan sponsor.

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity	(d) Cost	(e) Current Value
*	Transamerica Life Insurance Company	Transamerica Stable Value Unallocated Contract		$ 372,778
*	Transamerica Life Insurance Company	Thornburg International Value Pooled Separate Account		136,705
*	Transamerica Life Insurance Company	Transamerica Core Equity Ret Pooled Separate Account		102,944
*	Transamerica Life Insurance Company	Mutual Quest Inv Opt Pooled Separate Account		223,210
*	Transamerica Life Insurance Company	Janus Advisor International Growth Pooled Separate Account		165,746
*	Transamerica Life Insurance Company	Diversified Investors Mid-Cap Value Pooled Separate Account		44,442
*	Transamerica Life Insurance Company	Diversified Investors Short Horizon Pooled Separate Account		15,468
*	Transamerica Life Insurance Company	Diversified Investors Short/Intermediate Horizon Pooled Separate Account		9,704
*	Transamerica Life Insurance Company	Diversified Investors Intermediate Horizon Pooled Separate Account		29,432
*	Transamerica Life Insurance Company	Diversified Investors Intermediate/Long Horizon Pooled Separate Account		124,648
*	Transamerica Life Insurance Company	Diversified Investors Long Horizon Pooled Separate Account		18,458
*	Transamerica Life Insurance Company	Transamerica High Yield Opportunity Pooled Separate Account		1,212
*	Transamerica Life Insurance Company	Franklin Balance Sheet Investment Pooled Separate Account		275,791
*	Transamerica Life Insurance Company	Fidelity Advisor Small Cap Pooled Separate Account		29,110
*	Transamerica Life Insurance Company	Fidelity Advisor Mid Cap Pooled Separate Account		62,250
*	Transamerica Life Insurance Company	Fidelity Advisor Leveraged Co. Pooled Separate Account		41,249

SIERRA OFFICE SYSTEMS AND PRODUCTS, INC. 401K PROFIT SHARING PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
MARCH 31, 2010

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity	(d) Cost	(e) Current Value
*	Transamerica Life Insurance Company	American Funds Growth Fund of America Pooled Separate Account		$ 255,067
*	Transamerica Life Insurance Company	Wells Fargo Adv Small Cap Value Pooled Separate Account		118,668
*	Transamerica Life Insurance Company	Alger Small Cap and Mid-Cap Growth Pooled Separate Account		51,121
*	Transamerica Life Insurance Company	American Funds Balanced Pooled Separate Account		130,611
*	Transamerica Life Insurance Company	Loomis Sayles Bond Pooled Separate Account		50,494
*	Transamerica Life Insurance Company	American Funds Fundamental Investor Pooled Separate Account		17,327
*	Transamerica Life Insurance Company	Columbia Mid-Cap Value Pooled Separate Account		121,031
*	Transamerica Life Insurance Company	Loomis Sayles Inv. Grade Bond Fund Pooled Separate Account		94,135
*	Transamerica Life Insurance Company	Thornburg Core Growth Pooled Separate Account		23,366
*	Transamerica Life Insurance Company	Vanguard Target 2010 Pooled Separate Account		427
*	Transamerica Life Insurance Company	Vanguard Target 2015 Pooled Separate Account		41,228
*	Transamerica Life Insurance Company	Vanguard Target 2040 Pooled Separate Account		1,970
*	Transamerica Life Insurance Company	Oppenheimer International Bond Pooled Separate Account		1,103
*	Participant Notes	Participant Loans Interest rates at 4.25% to 9.75%		173,088
				$ 2,732,782

* A party-in-interest as defined by ERISA

Note: Cost Information is omitted as the transactions reported are individual accounts that the participant or beneficiary has directed with respect to assets allocated to his or her account as allowed in the Code of Federal Regulations Sections 2520.103-3 and 2520.103-4. The format above is that prescribed in the Instructions for Form 5500.

SIERRA OFFICE SYSTEMS AND PRODUCTS, INC. 401K PROFIT SHARING PLAN
FORM 5500, SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
MARCH 31, 2010

2009 Form 5500 Line 4a - Schedule of Delinquent Participant Contributions				
Participant Contributions and Loan Payments Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contribution Not Corrected	Contributions Corrected Outside the VFCP	Contributions Pending Correction in the VFCP	
$168,471	$0	$168,471	$0	$0

2008 Form 5500 Line 4a - Schedule of Delinquent Participant Contributions				
Participant Contributions and Loan Payments Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contribution Not Corrected	Contributions Corrected Outside the VFCP	Contributions Pending Correction in the VFCP	
$206,648	$0	$206,648	$0	$0

During the plan years ending March 31, 2010 and March 31, 2009, the Plan sponsor inadvertently failed to deposit $128,527 and $154,107 of participant deferrals, respectively, and $39,944 and $52,541 of loan repayments, respectively, within the required timeframe as stated by the United States Department of Labor (DOL). The late deposits were made between 8 and 35 business days after the corresponding payroll date. The DOL considers late deposits to be prohibited transactions. Subsequent to year end, the Plan's sponsor contributed lost earnings of $513 for the late March 31, 2010 plan year deposits, and $1,110 for the late March 31, 2009 plan year deposits, and has filed the required Form 5330 with the Internal Revenue Service.

SIERRA OFFICE SYSTEMS AND PRODUCTS, INC. 401K PROFIT SHARING PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
MARCH 31, 2010

The following is a Schedule of Assets Held for Investment Purposes for the Sierra Office Systems and Products, Inc 401(k) Profit Sharing Plan (Federal EIN 94-2767261), Plan Number 001, of which Sierra Office Systems and Products, Inc. is the plan sponsor.

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity	(d) Cost	(e) Current Value
*	Transamerica Life Insurance Company	Transamerica Stable Value Unallocated Contract		$ 372,778
*	Transamerica Life Insurance Company	Thornburg International Value Pooled Separate Account		136,705
*	Transamerica Life Insurance Company	Transamerica Core Equity Ret Pooled Separate Account		102,944
*	Transamerica Life Insurance Company	Mutual Quest Inv Opt Pooled Separate Account		223,210
*	Transamerica Life Insurance Company	Janus Advisor International Growth Pooled Separate Account		165,746
*	Transamerica Life Insurance Company	Diversified Investors Mid-Cap Value Pooled Separate Account		44,442
*	Transamerica Life Insurance Company	Diversified Investors Short Horizon Pooled Separate Account		15,468
*	Transamerica Life Insurance Company	Diversified Investors Short/Intermediate Horizon Pooled Separate Account		9,704
*	Transamerica Life Insurance Company	Diversified Investors Intermediate Horizon Pooled Separate Account		29,432
*	Transamerica Life Insurance Company	Diversified Investors Intermediate/Long Horizon Pooled Separate Account		124,648
*	Transamerica Life Insurance Company	Diversified Investors Long Horizon Pooled Separate Account		18,458
*	Transamerica Life Insurance Company	Transamerica High Yield Opportunity Pooled Separate Account		1,212
*	Transamerica Life Insurance Company	Franklin Balance Sheet Investment Pooled Separate Account		275,791
*	Transamerica Life Insurance Company	Fidelity Advisor Small Cap Pooled Separate Account		29,110
*	Transamerica Life Insurance Company	Fidelity Advisor Mid Cap Pooled Separate Account		62,250
*	Transamerica Life Insurance Company	Fidelity Advisor Leveraged Co. Pooled Separate Account		41,249

SIERRA OFFICE SYSTEMS AND PRODUCTS, INC. 401K PROFIT SHARING PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
MARCH 31, 2010

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity	(d) Cost	(e) Current Value
*	Transamerica Life Insurance Company	American Funds Growth Fund of America Pooled Separate Account		$ 255,067
*	Transamerica Life Insurance Company	Wells Fargo Adv Small Cap Value Pooled Separate Account		118,668
*	Transamerica Life Insurance Company	Alger Small Cap and Mid-Cap Growth Pooled Separate Account		51,121
*	Transamerica Life Insurance Company	American Funds Balanced Pooled Separate Account		130,611
*	Transamerica Life Insurance Company	Loomis Sayles Bond Pooled Separate Account		50,494
*	Transamerica Life Insurance Company	American Funds Fundamental Investor Pooled Separate Account		17,327
*	Transamerica Life Insurance Company	Columbia Mid-Cap Value Pooled Separate Account		121,031
*	Transamerica Life Insurance Company	Loomis Sayles Inv. Grade Bond Fund Pooled Separate Account		94,135
*	Transamerica Life Insurance Company	Thornburg Core Growth Pooled Separate Account		23,366
*	Transamerica Life Insurance Company	Vanguard Target 2010 Pooled Separate Account		427
*	Transamerica Life Insurance Company	Vanguard Target 2015 Pooled Separate Account		41,228
*	Transamerica Life Insurance Company	Vanguard Target 2040 Pooled Separate Account		1,970
*	Transamerica Life Insurance Company	Oppenheimer International Bond Pooled Separate Account		1,103
*	Participant Notes	Participant Loans Interest rates at 4.25% to 9.75%		173,088
				$ 2,732,782

* A party-in-interest as defined by ERISA

Note: Cost Information is omitted as the transactions reported are individual accounts that the participant or beneficiary has directed with respect to assets allocated to his or her account as allowed in the Code of Federal Regulations Sections 2520.103-3 and 2520.103-4. The format above is that prescribed in the Instructions for Form 5500.