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
MH HOLDING COMPANY EMPLOYEE STOCK OWNERSHIP PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 04/01/2002

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

9009 RAILROAD AVENUE
OAKLAND, CA 94603

2b Employer Identification Number (EIN) 27-1587216

2c Sponsor's telephone number 510-632-7676

2d Business code (see instructions) 237990

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.	01/14/2011	ROBERT DOUD
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	01/14/2011	ROBERT DOUD
	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")
MH HOLDING COMPANY, INC.

9009 RAILROAD AVENUE
OAKLAND, CA 94603

3b Administrator's EIN
27-1587216

3c Administrator's telephone number
510-632-7676

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**	128
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**	88
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	35
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	123
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	123
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	123
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	17
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:
2I 2P 2Q

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

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
MH HOLDING COMPANY EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
MH HOLDING COMPANY, INC.

D Employer Identification Number (EIN)
27-1587216

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)	256505	266129
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	28683	7368
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	38132107	31928798
	(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	38417295	32202295
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		4242
i	Acquisition indebtedness	1i	16000476	15654476
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	16000476	15658718
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	22416819	16543577

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)	1030130	
	(B) Participants	2a(1)(B)		
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1030130
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	5463	
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		5463
	(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)	-6203309	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-6203309
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		-5167716
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	25598	
(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)		25598
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		674506
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	4242	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	1180	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		5422
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		705526
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-5873242
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) [X] 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 [X] No

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

(1) Name: TYS, LLP **(2)** EIN: 26-0618284

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

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

A Name of plan
MH HOLDING COMPANY EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
MH HOLDING COMPANY, INC.

D Employer Identification Number (EIN)
27-1587216

Part I Distributions

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

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

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

EIN(s): 80-6016841

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):

MH HOLDING COMPANY, INC.
EMPLOYEE STOCK OWNERSHIP PLAN

FINANCIAL STATEMENTS

MARCH 31, 2010 AND 2009



tys LLP | trusted advisors and accountants

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INDEPENDENT AUDITORS' REPORT

To the Trustees
MH Holding Company, Inc.
Employee Stock Ownership Plan
Oakland, California

We have audited the accompanying statements of net assets available for benefits of MH Holding Company, Inc. Employee Stock Ownership Plan (the Plan) as of March 31, 2010 and 2009, and the related statement of changes in net assets available for benefits for the year ended March 31, 2010 and the supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of March 31, 2010. These financial statements and supplemental schedule are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements and supplemental schedule referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of March 31, 2010 and 2009, and the changes in net assets available for benefits for the year ended March 31, 2010, in conformity with accounting principles generally accepted in the United States of America.

tys, llp

tys, llp

San Ramon, California
January 7, 2011

MH HOLDING COMPANY, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	March 31,					
	2010			2009		
	Allocated	*Unallocated*	*Total*	*Allocated*	*Unallocated*	*Total*
Investment in MH Holding Company, Inc. common stock, at estimated fair value	$ 8,723,476	$ 23,205,322	$ 31,928,798	$ 9,159,697	$ 28,972,410	$ 38,132,107
Employer contributions receivable		266,129	266,129		4,280	4,280
Cash		7,368	7,368		286,330	286,330
Total Assets	8,723,476	23,478,819	32,202,295	9,159,697	29,263,020	38,422,717
Stock acquisition debt		15,654,477	15,654,477		16,000,476	16,000,476
Administration fees payable		4,242	4,242			
Total Liabilities		15,658,719	15,658,719		16,000,476	16,000,476
NET ASSETS AVAILABLE FOR BENEFITS	$ 8,723,476	$ 7,820,100	$ 16,543,576	$ 9,159,697	$ 13,262,544	$ 22,422,241

(The accompanying notes are an integral part of these financial statements)

MH HOLDING COMPANY, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	For the year ended March 31, 2010		
	Allocated	*Unallocated*	*Total*
Additions to net assets attributed to:			
Investment income:			
Interest income		$ 41	$ 41
Employer contributions		1,030,130	1,030,130
Allocation of 60,221.348 shares of common stock of MH Holding Company, Inc., at estimated fair value	$ 1,053,874		1,053,874
Total additions	1,053,874	1,030,171	2,084,045
Deductions from net assets attributed to:			
Investment loss:			
Net unrealized depreciation in the estimated fair value of investments	1,490,095	4,713,214	6,203,309
Interest expense		674,506	674,506
Administrative expense		5,422	5,422
Distributions to participants		25,599	25,599
Allocation of 60,221.348 shares of common stock of MH Holding Company, Inc., at estimated fair value		1,053,874	1,053,874
Total deductions	1,490,095	6,472,615	7,962,710
Net decrease	(436,221)	(5,442,444)	(5,878,665)
Net assets available for benefits:			
Beginning of year	9,159,697	13,262,544	22,422,241
End of year	$ 8,723,476	$ 7,820,100	$ 16,543,576

(The accompanying notes are an integral part of these financial statements)

MH HOLDING COMPANY, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2010

NOTE 1 PLAN DESCRIPTION

The following description of the MH Holding Company, Inc. Employee Ownership Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

Effective December 2009, the Plan sponsor was changed from McGuire & Hester (M&H) to MH Holding Company, Inc. (the Sponsor), which acquired 100% of the common stock of M&H and its subsidiary, Jordan & Graf Ground Improvement, Inc. (J&G). With the change in ownership the Plan was renamed the MH Holding Company, Inc. Employee Stock Ownership Plan. The Plan is a defined contribution employee stock ownership plan sponsored by the Sponsor. The Plan became effective on April 1, 2002, for the purpose of providing retirement benefits to eligible employees.

The Plan operates as a leveraged employee stock ownership plan (ESOP), and is designed to comply with Section 4975(e)(7) and the regulations there under of the Internal Revenue Code of 1986, as amended and is subject to the applicable provision of ERISA. The Plan is administered by the Trustees of the plan as selected by the sponsor company's board of directors. An unrelated third party administrator assists in the administration of the plan.

The Plan purchased Sponsor common shares in exchange for long term notes payable to the selling shareholders and holds the stock in a trust established under the Plan. The notes payable are repaid over a period of twenty five years by fully deductible Company contributions to the trust fund. As the Plan makes each payment of principal, an appropriate percentage of the stock is allocated to eligible employees' accounts in accordance with applicable regulations under the Internal Revenue Code.

The borrowing is collateralized by the unallocated shares of stock and is guaranteed by the Sponsor. The lenders have no rights against the shares once they are allocated under the ESOP. Accordingly, the financial statements of the Plan as of March 31, 2010, and 2009 and for the year ended March 31, 2010, present separately the assets and liabilities and changes therein pertaining to allocated shares and unallocated shares.

Non-union employees become eligible to participate in the Plan on the first day of the month following the date of hire. Participants who are not employed on the last day of the plan year are not eligible for an allocation of the company contributions for such year.

The Sponsor utilizes a portion of its annual contribution as a Safe Harbor contribution to satisfy the discrimination testing requirements of its Profit Sharing 401(k) Plan. Participants are immediately vested in the Safe Harbor portion of the contribution and become fully vested in all other contributions ratably over six years of credited service.

NOTE 1 PLAN DESCRIPTION (continued)

No distributions from the plan will be made until a participant retires, dies (in which case, payment shall be made to his or her beneficiary or, if none, his or her legal representatives), incurs total and permanent disability, or otherwise terminates employment with the Sponsor. Distributions are made in cash or in the form of Sponsor common shares plus cash for any fractional share.

Under the provisions of the Plan, the Sponsor is obligated to repurchase participant shares which have been distributed under the terms of the Plan as long as the shares are not publicly traded or if the shares are subject to trading limitations. During the plan year ended March 31, 2010, there were no repurchases of shares from participants.

The Trustee usually decides how shares of the Sponsor held by the ESOT will be voted. In certain important corporate matters presented to the participants for a vote, such as a liquidation or merger of the Sponsor or a sale of substantially all of the Sponsor's assets, the participant will have the right to decide how shares of the Sponsor stock allocated to each participant's account will be voted. The Trustee is required to vote any unallocated shares on behalf of the collective best interest of plan participants and beneficiaries.

The Plan is a defined contribution plan under which a separate individual account is established for each participant. Each participant's account is credited as of the last day of each plan year with an allocation of shares of the Sponsor's common stock released by the Trustee from the unallocated account and forfeitures of terminated participants' nonvested accounts. Allocations are based on participant's eligible compensation, relative to total eligible compensation.

If a participant's employment with the Sponsor ends for any reason other than retirement, permanent disability or death, he or she will vest in the balances in his or her account based on total years of service with the Sponsor.

Employer contributions and plan forfeitures are allocated to each participant's account based upon the relation of the participant's compensation to total compensation for the plan year. Forfeitures of terminated nonvested account balances allocated to remaining participants at March 31, 2010 and 2009 totaled $74,343 and $72,570, respectively. Plan earnings are allocated to each participant's account based on the ratio of the participant's beginning of the year account balance to all participants' beginning of the year account balances.

NOTE 1 PLAN DESCRIPTION (continued)

Diversification is offered to participants close to retirement so they may have the opportunity to move part of the value of their investment in Sponsor common stock into investments which are more diversified. Participants who are least age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. Participants who elect to diversify may choose to either; (1) direct the investment of a portion of his or her account among three investment funds that the Trustees will make available under the Plan; or (2) receive a distribution, either in the form of cash or shares of Sponsor common stock, as determined by the Trustees, of the portion of his or her account he or she elected to diversify. If his or her distribution occurs in the form of Sponsor common stock, the Sponsor will repurchase such shares at a price determined from the most recent independent appraisal.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The common shares of the Sponsor are valued at estimated fair value. See note 4 for discussion of fair value measurements.

Dividend income, if any, is accrued on the ex-dividend date.

Benefits paid out of the Plan are recorded when paid.

All expenses of maintaining the Plan are paid by the Sponsor.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect certain reported amounts of net assets available for benefits and changes therein. Actual results may differ from those estimates.

MH HOLDING COMPANY, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2010

NOTE 3 INVESTMENTS

The Plan's investments at March 31, 2010, are presented in the following table:

	2010		2009	
	Allocated	*Unallocated*	*Allocated*	*Unallocated*
Sponsor company common stock:				
Number of shares	498,484	1,326,018	438,263	1,386,240
Cost	$ 4,916,298	$13,077,856	$ 4,322,369	$13,671,789
Estimated Fair Value	$ 8,723,476	$23,205,322	$ 9,159,697	$28,972,410

NOTE 4 FAIR VALUE MEASUREMENTS

For the Plan year ended March 31, 2010, the Plan has adopted the current standards on Fair Value Measurements, which 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 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

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

The following is a description of the valuation methodology used for investments measured at fair value at March 31, 2010:

The fair value of MH Holding Company, Inc. common stock held by the Plan is valued at estimated fair value based on independent appraisal. This appraisal was based upon a combination of the market and income valuation techniques consistent with prior years. The appraiser took into account historical and projected cash flow and net income, return on assets, return on equity, market comparables and estimated fair value of the company assets and liabilities.

NOTE 4 FAIR VALUE MEASUREMENTS (continued)

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation method is appropriate and consistent with the 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.

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

	Level 1	Level 2	Level 3	Total
Investment in Sponsor Company common stock			$31,928,798	$31,928,798
Total investments at fair value			$31,928,798	$31,928,798

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

	Investment in Sponsor Company Common Stock
Balance, beginning of year	$38,132,107
Unrealized losses relating to shares still held at reporting date	(6,203,309)
Balance, end of year	$31,928,798

NOTE 5 LOANS PAYABLE

In 2002, the Plan entered into twelve individual term loan agreements with the existing shareholders of the Sponsor common stock. The loans were used to purchase 92% of the outstanding shares of common stock. Since the initial purchase, the ESOP now owns 100% of the outstanding stock. Unallocated shares in the Trust are collateral for these loans. The agreements provide for repayment over twenty five years at prime plus 1% per annum. The total estimated fair value of the outstanding loans as of March 31, 2010 and 2009 was approximately $15,654,477 and $16,000,476, respectively, determined by using interest rates currently available for issuance of debt with similar terms, maturity dates and nonperformance risk. The scheduled amortization of the loans for the next five years and thereafter is as follows:

Plan year ending March 31, 2011	$ 412,500
2012	465,700
2013	518,900
2014	572,100
2015	625,300
Thereafter	13,059,977

NOTE 6 EMPLOYER CONTRIBUTIONS

The Sponsor is obligated to make contributions in cash to the plan which, when aggregated with the Plan's dividends and interest earnings, equal the amount necessary to enable the Plan to make its regularly scheduled payments of principal and interest due on the its term loans.

NOTE 7 ADMINISTRATION OF PLAN ASSETS

The Plan's assets, which consist principally of Sponsor company common shares, are held by the Trustees of the Plan.

Sponsor contributions are held and managed by the Trustees, which invest cash received, interest and dividend income and makes distributions to participants. The Trustees also administer the payment of interest and principal on the loans, which is reimbursed to the Trustees through contributions as determined by the Sponsor.

Certain administrative functions are performed by officers or employees of the Sponsor. No such officer or employee receives compensation from the Plan.

NOTE 8 TAX STATUS

The Internal Revenue Service (IRS) has determined and informed the Sponsor by a letter dated November 23, 2004 stating that the Plan is qualified and the trust established under the Plan is tax exempt, under the appropriate sections of the Internal Revenue Code. The Plan has been amended since receiving the determination letter and has applied for but not received a response from the IRS. The Trustees and the Plan administrator believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

NOTE 9 PLAN TERMINATION

Although it has not expressed any intent to do so, the Sponsor has the right to discontinue contributions at any time and terminate the Plan subject to the provisions of ERISA. Upon such termination of the Plan, the interest of each participant in the trust fund will become 100% vested unless the ESOP is replaced by contributions to a comparable plan. The Sponsor will determine if vested benefits will be distributed to participants or his or her beneficiary at the time prescribed by the Plan terms and the Internal Revenue Code.

NOTE 10 CONTINGENCIES AND SUBSEQUENT EVENTS

The Company has evaluated subsequent events through January 7, 2011, the date which the financial statements were available to be issued.

MH HOLDING COMPANY, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
PLAN SPONSOR: MH HOLDING COMPANY, INC.
PLAN SPONSOR EIN: 27-1587216
PLAN NUMBER: 002

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
MARCH 31, 2010

Party in Interest	Description of Investment Identity of Issue, Borrower, Lessor or Similar Party	Current Value
	Merrill Lynch RCMA	$ 7,368
*	McGuire & Hester Common Stock	31,928,798
	Total assets held at end of year	$ 31,936,166

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

For the plan year beginning 04/01/2009 and ending 03/31/2010

Name of plan

MH HOLDING COMPANY EMPLOYEE STOCK OWNERSHIP PLAN

Employer Identification Number
27-1587216

Three-digit plan number ► 002

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	MH HOLDING COMPANY INC	EMPLOYER STOCK	22,828,020	31,928,798
	MERRILL LYNCH	CMA MONEY FUND	7,368	7,368