Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
W.K.S. RESTAURANT CORPORATION 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1999

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
W.K.S. RESTAURANT CORPORATION

2735 CARSON STREET, SUITE 200
LAKEWOOD, CA 90712-4036

2b Employer Identification Number (EIN)
33-0257012

2c Sponsor's telephone number
562-425-1402

2d Business code (see instructions)
722110

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.	02/10/2011	MATTHEW MCGUINNESS
	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")
W.K.S. RESTAURANT CORPORATION

2735 CARSON STREET, SUITE 200
LAKEWOOD, CA 90712-4036

3b Administrator's EIN
33-0257012

3c Administrator's telephone number
562-425-1402

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**	793
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**	779
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	82
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	861
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	861
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	213
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	3
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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)	X	**C** (Service Provider Information)
(5)		**D** (DFE/Participating Plan Information)
(6)		**G** (Financial Transaction Schedules)

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

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

A Name of plan
W.K.S. RESTAURANT CORPORATION 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
W.K.S. RESTAURANT CORPORATION

D Employer Identification Number (EIN)
33-0257012

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

CHARLES SCHWAB TRUST COMPANY

42-1558009

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

CHARLES SCHWAB INVESTMENT MGMT INC.

94-3106735

(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)

TRI-AD ACTUARIES, INC.

95-2887986

(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?
13 15 37 50	NONE	17194	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

HOLTHOUSE CARLIN & VAN TRIGT, LLP

95-4345526

(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?
10	NONE	12000	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

KEYSTONE PRIVATE EQUITY

(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?
28	NONE	5644	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 ☐

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 H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

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

A Name of plan
W.K.S. RESTAURANT CORPORATION 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
W.K.S. RESTAURANT CORPORATION

D Employer Identification Number (EIN)
33-0257012

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	380028	52200
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	4390	4343
(2) Participant contributions	1b(2)	8196	6672
(3) Other	1b(3)	103367	-1867
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	2662	13895
(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)	29645	40504
(5) Partnership/joint venture interests	1c(5)	202695	243874
(6) Real estate (other than employer real property)	1c(6)	160000	517292
(7) Loans (other than to participants)	1c(7)	179888	194279
(8) Participant loans	1c(8)		12073
(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)	97210	450921
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	1168081	1534186
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	12331	1322
k	Total liabilities (add all amounts in lines 1g through1j)	1k	12331	1322
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	1155750	1532864

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)	120351	
	(B) Participants	2a(1)(B)	186990	
	(C) Others (including rollovers)	2a(1)(C)	8700	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		316041
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	2	
	(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)	124	
	(F) Other	2b(1)(F)	45819	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		45945
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)	540	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	8078	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		8618
	(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)	38475	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		38475
(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)		78801
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		487880
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	75821	
(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)		75821
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	12000	
(2) Contract administrator fees	2i(2)	17194	
(3) Investment advisory and management fees	2i(3)	5644	
(4) Other	2i(4)	107	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		34945
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		110766
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		377114
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: HOLTHOUSE CARLIN & VAN TRIGT, LLP (2) EIN: 95-4345526

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		120000
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		517292
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		X	

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

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

A Name of plan
W.K.S. RESTAURANT CORPORATION 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
W.K.S. RESTAURANT CORPORATION

D Employer Identification Number (EIN)
33-0257012

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): 33-6265476

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):

HCVT HOLTHOUSE CARLIN & VAN TRIGT LLP

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

To the Trustee and Participants of the
W.K.S. Restaurant Corporation 401(k) Profit Sharing Plan:

We were engaged to audit the accompanying financial statements and supplemental schedules of the WKS Restaurant Corporation 401(k) Profit Sharing Plan (the "Plan") as of December 31, 2009 and 2008 and for the year ended December 31, 2009, as listed in the accompanying index. 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 purposes 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 in the 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, referred to above present fairly, in all material respects, the financial status of the W.K.S. Restaurant Corporation 401(k) Profit Sharing Plan as of December 31, 2009 and 2008, and the changes in net assets available for plan benefits for the year ended December 31, 2009, in conformity with accounting principles generally accepted in the United States of America.

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules, as listed in the accompanying index, are presented for the purpose of additional analysis and are not a required part of the basic financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supplemental schedules are the responsibility of the Plan's management. The supplemental schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Holthouse Carlin & Van Trigt LLP

Westlake Village, California
February 9, 2011

W.K.S. RESTAURANT CORPORATION
401(K) PROFIT SHARING PLAN

FINANCIAL STATEMENTS,
SUPPLEMENTAL SCHEDULES
AND
INDEPENDENT AUDITORS' REPORT
DECEMBER 31, 2009

W.K.S. RESTAURANT CORPORATION 401(K) PROFIT SHARING PLAN

DECEMBER 31, 2009

INDEX

	Page
Independent Auditors' Report	1
Financial Statements:	
Statement of Net Assets Available for Plan Benefits	2
Statement of Changes in Net Assets Available for Plan Benefits	3
Notes to Financial Statements	4 – 11
Supplemental Schedules:	
Schedule of Assets (Held at End of Year)	12
Schedule of Delinquent Participant Contributions	13
Schedule of Nonexempt Transactions	14
Schedule of Reportable Transactions	15

All other schedules have been omitted as not applicable.

HCVT HOLTHOUSE CARLIN & VAN TRIGT LLP

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

To the Trustee and Participants of the
W.K.S. Restaurant Corporation 401(k) Profit Sharing Plan:

We were engaged to audit the accompanying financial statements and supplemental schedules of the WKS Restaurant Corporation 401(k) Profit Sharing Plan (the "Plan") as of December 31, 2009 and 2008 and for the year ended December 31, 2009, as listed in the accompanying index. 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 purposes 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 in the 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, referred to above present fairly, in all material respects, the financial status of the W.K.S. Restaurant Corporation 401(k) Profit Sharing Plan as of December 31, 2009 and 2008, and the changes in net assets available for plan benefits for the year ended December 31, 2009, in conformity with accounting principles generally accepted in the United States of America.

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules, as listed in the accompanying index, are presented for the purpose of additional analysis and are not a required part of the basic financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supplemental schedules are the responsibility of the Plan's management. The supplemental schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Holthouse Carlin & Van Trigt LLP

Westlake Village, California
February 9, 2011

W.K.S. RESTAURANT CORPORATION 401(k) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

DECEMBER 31, 2009 AND 2008

	2009	2008
Assets:		
Investments:		
Participant-directed investments, at fair value	$ 487,970	$ 99,532
Nonparticipant-directed investments, at fair value (Note 9)	1,033,879	952,596
Total investments	1,521,849	1,052,128
Receivables:		
Employer contribution	6,672	4,390
Participants' contributions	4,343	8,196
Due from Plan Sponsor (Note 5)	-	101,500
Interest receivable	-	1,867
Total receivables	11,015	115,953
Total assets	1,532,864	1,168,081
Liabilities		
Accrued expenses	-	12,331
Total liabilities	-	12,331
Net assets available for plan benefits	$ 1,532,864	$ 1,155,750

See notes to financial statements.

W.K.S. RESTAURANT CORPORATION 401(k) PROFIT SHARING PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2009

Additions:	
Investment income:	
Net appreciation in fair value of investments	$ 117,276
Interest and dividend income	54,563
Net investment income	171,839
Contributions:	
Company	120,351
Participants	186,990
Other - Participants' rollover	8,700
Total contributions	316,041
Total additions	487,880
Deductions:	
Benefits paid to Plan participants	75,821
Administrative expenses	34,945
Total deductions	110,766
Net increase	377,114
Assets available for plan benefits:	
Beginning of year	1,155,750
End of year	$ 1,532,864

See notes to financial statements.

W.K.S. RESTAURANT CORPORATION 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009

NOTE 1. PLAN DESCRIPTION

The following description of the W.K.S. Restaurant Corporation 401(k) Profit Sharing Plan (the "Plan") of the W.K.S. Restaurant Corporation (the "Company" or "Plan Sponsor") provides only general information. Participants and other interested parties should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution profit sharing plan covering all full-time employees of the Company who have one year of consecutive service and are age 21 or older. On October 1, 2008, the W.K.S. Profit Sharing Plan was amended and renamed to W.K.S. Restaurant Corporation 401(k) Profit Sharing Plan. The Company is the Plan Administrator and controls and manages the operation and administration of the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The Plan consists of salary-deferred contributions as elected by the participants, who may allocate their contributions among various investment choices. At its discretion, the Plan Sponsor may match the salary-deferred contributions as stipulated in the Plan document. The Plan also includes a Profit Sharing Plan ("PSP"), which is Plan Sponsor directed and consists of discretionary annual contributions as determined by the Sponsor at the end of each fiscal year, subject to the limitations contained in the Internal Revenue Code ("IRC").

Contributions

Each year, subject to Plan and IRC provisions, participants may contribute up to 100 percent of pretax annual compensation, as defined in the Plan. Participants elect to have their accounts invested among several types of investments offered by Schwab Institutional, the Trustee of the participant directed investments.

The Plan provides that the Company may make matching contributions during the year. Effective October 1, 2008, per the plan amendment and in accordance with the safe harbor provisions of the IRC, contributions are matched at a rate of 100% of the first 3% contributed and 50% of the next 2% of salaries contributed. In addition, the Plan permits rollovers from qualified plans. The Company made matching contributions of $120,351 to the Plan during the year ended December 31, 2009.

Each year, in addition to the safe harbor contributions, the Company may make discretionary contributions to the Plan, which is allocated to participants who have completed at least 1,000 hours of service during the Plan year and are employed on the last day of the Plan year. During 2009, there were no discretionary contributions to the Plan.

Participant Accounts

Each participant's account is credited with the participant's contributions and an allocation of Company contributions and plan earnings and is debited with withdrawals. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

NOTE 1. PLAN DESCRIPTION (Continued)

Vesting

Participants are immediately vested in safe harbor matching contributions. Participants become vested in their discretionary profit sharing account balances according to the following schedule:

Years of Service	Percent Vested
< 2 years	0%
2 - 3 years	20%
3 - 4 years	40%
4 - 5 years	60%
5 - 6 years	80%
6+ years	100%

Forfeitures

Forfeitures of discretionary Company contributions may be used to pay for Plan expenses or to reduce future Company contributions. Forfeitures of non-elective Company contributions will be aggregated and allocated in the same manner as non-elective Company contributions. During the year ended December 31, 2009 no forfeitures were used to reduce Company contributions and approximately $65,980 were available for use for the year then ended.

Participant Loans

Participants may borrow from their accounts a minimum of $1,000 up to a maximum of $50,000, or 50% of their vested account balance. Participant loans are required to be repaid within five years. The loans are secured by the balance in the participant's account and bear interest at a rate determined by the Plan Administrator. As of December 31, 2009, there was $12,073 in outstanding loans bearing interest at 5.25%.

Payment of Benefits

On termination of service due to death, disability, retirement and for other reasons, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account permitted under the Plan; partial withdrawal or installment amounts of the vested interest in his or her account are not permitted under the Plan.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

NOTE 2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Estimates

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 the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Concentration of Credit Risk

The Plan has exposure to credit risk to the extent that its investments are subject to market and interest rate fluctuations that may materially affect the value of the investment balances.

Administrative Expenses

Administrative expenses are deducted from participant account balances.

Benefits Payable to Participants

Benefits are recorded when paid.

Investment Valuation and Income Recognition

Participant directed and non-participant directed investments in available for sale mutual funds and equity investments are recorded at fair value. Investments in participant directed mutual funds are valued daily. Investments in non-participant directed assets are valued at year end. Interest income is recorded on an accrual basis. Dividend income is recorded on the ex-dividend date. Participant loans are stated at the unpaid principal amount, which approximate fair value. Non-participant directed investments in notes receivable and mortgage loans are short term in nature and stated at their unpaid principal and interest amounts, unless there are indications that fair value is less than the principal balance, which approximates fair value.

Fair Value Measurement

The Company accounts for their financial instruments using a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The fair value measurement hierarchy is based on three levels of inputs, of which the first two are considered observable and the last unobservable. The three levels of the fair value hierarchy are the following:

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

Level 2 Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are inactive; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 Unobservable inputs to the valuation that are significant to the fair value measurement.

NOTE 2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Fair Value Measurement (Continued)

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement. Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2009 and 2008.

Mutual Funds – This category consists of publicly traded funds of registered investment companies. The net asset value of the mutual fund's shares is quoted on the exchange where the fund is actively traded and therefore classified as Level 1 within the valuation hierarchy.

Money Market Fund – This category consists of a publicly traded money market fund that significantly invests in high-quality short-term money market investments issued by U.S. and foreign issuers. The net asset value of the money market fund is valued based on the relative share of the securities that are valued at amortized cost, which approximates fair value and is classified as a Level 1 investment.

Participant loans – Participant loans are valued at their unpaid principal amount which approximates fair value and are classified as Level 3 within the valuation hierarchy.

Limited Partnership – This category consists of an equity investment in a limited partnership. The fair value of the investment is approximated from the underlying assets and liabilities of the Limited Partnership as of December 31, 2009. These underlying assets and liabilities have been valued based on inputs that are unobservable and significant to the overall fair value measurement. Due to the inherent uncertainty of valuation, those estimated fair values may differ significantly from the values that would have been used had a ready market for the investment existed. The investment in the limited partnership is therefore classified as Level 3 within the valuation hierarchy.

Note Receivable – This category consists of a note receivable from an individual. The note receivable investment is valued at the unpaid principal and interest amount which approximates fair value as of December 31, 2009. The Plan Sponsor and primary shareholder of the Plan Sponsor have irrevocably guaranteed the cost basis of the note receivable as of December 31, 2009, pursuant to the terms of the agreement. The investment in the note receivable is therefore classified as Level 3 within the valuation hierarchy.

Mortgage Loans – This category consists of investments in second and third trust deed mortgages that are short term in nature. The mortgage loans are valued at the unpaid principal and interest amounts which approximates fair value as of December 31, 2009. The Plan Sponsor and primary shareholder of the Plan Sponsor have irrevocably guaranteed the cost basis of the mortgage loans as of December 31, 2009, pursuant to the terms of the agreement. The investments in mortgage loans are therefore classified as Level 3 within the valuation hierarchy.

The preceding methods 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 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 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value Measurement (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's participant-directed investments at fair value as of December 31, 2009.

	Assets at Fair Value			
	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Blend funds	$ 305,802	$ -	$ -	$ 305,802
Growth funds	53,713	-	-	53,713
Value funds	79,157	-	-	79,157
Fixed income funds	12,249	-	-	12,249
Total mutual funds	450,921	-	-	450,921
Cash and Money Market Fund	24,976	-	-	24,976
Participant Loans	-	-	12,073	12,073
Total assets at fair value	$ 475,897	$ -	$ 12,073	$ 487,970

The following table sets forth by level, within the fair value hierarchy, the Plan's nonparticipant-directed investments at fair value as of December 31, 2009.

	Assets at Fair Value			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Fixed income funds	$ 40,504	$ -	$ -	$ 40,504
Cash	37,930	-	-	37,930
Limited partnership	-	-	243,874	243,874
Note receivable	-	-	194,279	194,279
Mortgage loans	-	-	517,292	517,292
Total assets at fair value	$ 78,434	$ -	$ 955,445	$ 1,033,879

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

	Participant Loans	Limited Partnership	Note Receivable	Mortgage Loans	Total
Balance, beginning of year	$ -	$ 202,695	$ 179,888	$ 160,000	$ 542,583
Unrealized gains related to increase in fair market value of investment	-	24,413	-	-	24,413
Unrealized losses related to decrease in fair market value of investment	-	-	-	-	-
Issuances, repayments and settlements, net	12,073	16,766	14,391	357,292	400,522
Balance, end of year	$ 12,073	$ 243,874	$ 194,279	$ 517,292	$ 967,518

NOTE 3. INVESTMENTS

The following participant directed investments represent 5 percent or more of the Plan's net assets as of December 31, 2009:

Investment	Description	2009
Russell LifePoints 2040 Strategy	Mutual Fund	$79,421

The following non-participant directed investments represent 5 percent or more of the Plan's net assets as of December 31, 2009:

Investment	Description	2009
Keystone Private Equity, L.P.	Limited Partnership	$ 243,874
David Schiess Note	Note Receivable	$ 194,279
Mortgage loan	Second Trust Deed Mortgage	$ 160,000
Mortgage loan	Third Trust Deed Mortgage	$ 357,292

For the year ended December 31, 2009, net appreciation on participant directed investments in registered investment companies (mutual funds) was $78,394 and net appreciation on non-participant directed investments was $38,882 (see Note 9) for a total net appreciation of $117,276.

NOTE 4. RELATED PARTY TRANSACTIONS

The Plan's nonparticipant directed investments are managed by the Company. The Company is the Trustee of the nonparticipant directed investments within the Plan and, therefore, these transactions qualify as party-in-interest transactions for which exemptions exist. The Company did not receive compensation from the Plan for these services.

The Plan's participant directed Investments are managed by Charles Schwab & Co., Inc. Transactions with Charles Schwab & Co., Inc. qualify as party-in-interest transactions for which exemptions exist. Charles Schwab & Co., Inc may receive management fees from the Plan. The recordkeeping services are performed by TRI-AD Actuaries, Inc., which qualifies as a party-in-interest. Transactions with TRI-AD Actuaries, Inc. are party-in-interest transactions that qualify for exemptions. The audit services are performed by Holthouse Carlin and Van Trigt, LLP, which qualifies as a party-in-interest. Transactions with Holthouse Carlin and Van Trigt, LLP are party-in-interest transactions that qualify for exemptions.

NOTE 5. NONEXEMPT TRANSACTIONS AND DELINQUENT PARTICIPANT CONTRIBUTIONS

During 2008, a single catch up contribution related only to the President of the Company, was not remitted to the Trustee within the maximum period permitted under the Department of Labor's regulations. The late remittance is detailed in the attached supplemental schedule, Schedule of Delinquent Participant Contributions. The late remittance, plus interest at 4.24%, was deposited to the Plan on September 29, 2009.

NOTE 5. NONEXEMPT TRANSACTIONS AND DELINQUENT PARTICIPANT CONTRIBUTIONS (Continued)

During 2007, money was loaned to the Plan Sponsor. The loan is detailed in the attached supplemental schedule, Schedule of Nonexempt Transactions. The nonexempt transaction was corrected with interest at 4.6% on April 7, 2009.

NOTE 6. 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 would become 100 percent vested in all Company contributions.

NOTE 7. FEDERAL INCOME TAX STATUS

The Plan has received a favorable determination letter for the Plan dated October 15, 2003. The Company believes that the Plan, as amended, currently is designed and being operated in compliance with the applicable requirements of the IRC and, accordingly, the Plan Administrator believes that the Plan is exempt from income taxes. Accordingly no provision for income taxes has been included in the Plan's financial statements.

NOTE 8. SUBSEQUENT EVENTS

The Company has evaluated subsequent events that have occurred from December 31, 2009 through February 9, 2011, which is the date that the financial statements were available to be issued, and determined one event required disclosure. Effective January 1, 2010, the Company amended the Plan to suspend its safe harbor matching contribution.

It was determined that there were no other subsequent events or transactions that required recognition or disclosure in the financial statements.

NOTE 9. NONPARTICIPANT-DIRECTED ASSETS

The following investments represent the non-participant directed investments of the Plan's net assets as of December 31, 2009:

	Cash and Money Market Funds	Limited Partnerships	Common Stock	Mutual Funds	Notes Receivable	Mortgages	Nonparticipant Directed Assets
Additions:							
Interest and dividends	$ 7,019	$ 1,766	$ 540	$ -	$ 14,391	$ 29,696	$ 53,412
Due from Plan Sponsor	96,315	-	-	-	-	-	96,315
Investment appreciation, net	-	30,057	8,418	407	-	-	38,882
Total additions	103,334	31,823	8,958	407	14,391	29,696	188,609
Deductions:							
Benefits paid to participants	71,343	-	-	-	-	-	71,343
Administrative expenses	30,339	5,644	-	-	-	-	35,983
Total deductions	101,682	5,644	-	-	-	-	107,326
Net increase before interfund transfers	1,652	26,179	8,958	407	14,391	29,696	81,283
Interfund transfers	(344,090)	15,000	(38,603)	40,097	-	327,596	-
Net increase (decrease)	(342,438)	41,179	(29,645)	40,504	14,391	357,292	81,283
Investments at fair value, beginning of year	380,368	202,695	29,645	-	179,888	160,000	952,596
Investments at fair value, end of year	$ 37,930	$ 243,874	$ -	$ 40,504	$ 194,279	$ 517,292	$ 1,033,879

W.K.S. RESTAURANT CORPORATION 401(k) PROFIT SHARING PLAN

EIN #33-0257012 PLAN #001

SCHEDULE OF ASSETS (HELD AT YEARS ENDED)

DECEMBER 31, 2009

	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment	Cost	Current Value
*	Farmers & Merchants Bank	Non-interest Bearing Cash	$ 37,930	$ 37,930
*	Metropolitan West Funds: Low Duration Bond Fund	Mutual Fund; 2,557 shares	20,128	20,535
*	USAA Mutual Funds Trust: Short-Term Bond Fund	Mutual Fund; 2,206 shares	19,970	19,969
*	Keystone Private Equity, L.P.	Limited Partnership	265,000	243,874
*	David Schiess	Note Receivable at 8% interest due December 31, 2012	109,000	194,279
*	4394 N. Sheffield Drive Provo, Utah	Third Trust Deed Mortgage at 10% interest due October 15, 2012	350,000	357,292
*	1800 N. Broadway Santa Ana, CA	Second Trust Deed Mortgage at 14% interest due December 31, 2010	160,000	160,000
	Total nonparticipant-directed investments		962,028	1,033,879
*	Charles Schwab & Co., Inc.	Non-interest Bearing Cash	N/A	11,081
*	Schwab Investor Money Fund	Money Market Fund	N/A	13,895
*	American Century Inflation Adjusted Bond	Mutual Fund	N/A	2,873
*	American Century Target Maturities 2025	Mutual Fund	N/A	2,225
*	Federated U.S. Government SEC Fund 1-3 Year Install	Mutual Fund	N/A	994
*	PIMCO Total Return Fund	Mutual Fund	N/A	6,157
*	American Beacon Large Cap Value Fund	Mutual Fund	N/A	95
*	Black Rock Equity Dividend	Mutual Fund	N/A	38,586
*	Buffalo Small Cap Fund	Mutual Fund	N/A	19,965
*	Dreyfus Mid Cap Index Fund	Mutual Fund	N/A	42,151
*	Lazard Emerging Markets Equity Open	Mutual Fund	N/A	39,207
*	Northern Global Real Estate Fund	Mutual Fund	N/A	765
*	Rainer Large Capital Equity Portfolio	Mutual Fund	N/A	33,748
*	Russell LifePoints 2010 Strategy	Mutual Fund	N/A	25,468
*	Russell LifePoints 2020 Strategy	Mutual Fund	N/A	67,494
*	Russell LifePoints 2030 Strategy	Mutual Fund	N/A	66,555
*	Russell LifePoints 2040 Strategy	Mutual Fund	N/A	79,241
*	Schwab Fundamental International Large Company Index	Mutual Fund	N/A	504
*	Schwab Fundamental US Mid Company Index	Mutual Fund		12,320
*	Schwab Institutional Select S&P 500	Mutual Fund	N/A	12,573
*	Participant Loans	5.25% Interest	N/A	12,073
	Total participant-directed investments		N/A	487,970
	Total investments		$ 962,028	$ 1,521,849

* Indicates a party in interest to the Plan.

See notes and independent auditors' report.

W.K.S. RESTAURANT CORPORATION 401(k) PROFIT SHARING PLAN

EIN #33-0257012 PLAN #001

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2009

Participant Contributions Transferred Late to Plan	Participant Loan Repayments Transferred Late to Plan	Total that Constitutes Nonexempt Prohibited Transactions: Contributions Not Corrected	Contributions Corrected Outside VFCP*	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 5,000	$ -	$ -	$ 5,000**	$ -	$ -

* Voluntary Fiduciary Correction Program

** Contributions and earnings restitution of $185 was deposited to the Plan during September 2009.

See notes and independent auditors' report.

W.K.S. RESTAURANT CORPORATION 401(k) PROFIT SHARING PLAN

EIN #33-0257012 PLAN #001
SCHEDULE OF NONEXEMPT TRANSACTIONS
DECEMBER 31, 2009

Identity of Party Involved	Relationship to Plan	Description of Transaction	Cost of Asset	Current Value of Asset	Net Gain on Transaction
WKS Restaurant Corporation	Plan Sponsor	Money was loaned to the Plan Sponsor on 2/17/07 and was corrected with interest on 4/7/09.	$ 88,033	$ 96,315	$ 8,282

See notes and independent auditors' report.

W.K.S. RESTAURANT CORPORATION 401(k) PROFIT SHARING PLAN

EIN #33-0257012 PLAN #001

SCHEDULE OF REPORTABLE TRANSACTIONS

DECEMBER 31, 2009

Identity of Party Involved	Description of Asset	Description of Transaction	Purchase Price	Selling Price	Cost of Asset	Fair Value on Date of Transaction	Net Gain or (Loss)
CSR Trust Note	Mortgage	1 Transfer out	$ 350,000	$ -	$ -	$ 350,000	$ -
F&M Bank	Non-interest Bearing Cash	9 Transfers in	-	1,719,690	1,719,690	1,719,690	-
		9 Transfers out	1,988,375	-	-	1,988,375	-

See notes and independent auditors' report.

W.K.S. RESTAURANT CORPORATION 401(k) PROFIT SHARING PLAN

EIN #33-0257012 PLAN #001

SCHEDULE OF ASSETS (HELD AT YEARS ENDED)

DECEMBER 31, 2009

	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment	Cost	Current Value
*	Farmers & Merchants Bank	Non-interest Bearing Cash	$ 37,930	$ 37,930
*	Metropolitan West Funds: Low Duration Bond Fund	Mutual Fund; 2,557 shares	20,128	20,535
*	USAA Mutual Funds Trust: Short-Term Bond Fund	Mutual Fund; 2,206 shares	19,970	19,969
*	Keystone Private Equity, L.P.	Limited Partnership	265,000	243,874
*	David Schiess	Note Receivable at 8% interest due December 31, 2012	109,000	194,279
*	4394 N. Sheffield Drive Provo, Utah	Third Trust Deed Mortgage at 10% interest due October 15, 2012	350,000	357,292
*	1800 N. Broadway Santa Ana, CA	Second Trust Deed Mortgage at 14% interest due December 31, 2010	160,000	160,000
	Total nonparticipant-directed investments		962,028	1,033,879
*	Charles Schwab & Co., Inc.	Non-interest Bearing Cash	N/A	11,081
*	Schwab Investor Money Fund	Money Market Fund	N/A	13,895
*	American Century Inflation Adjusted Bond	Mutual Fund	N/A	2,873
*	American Century Target Maturities 2025	Mutual Fund	N/A	2,225
*	Federated U.S. Government SEC Fund 1-3 Year Install	Mutual Fund	N/A	994
*	PIMCO Total Return Fund	Mutual Fund	N/A	6,157
*	American Beacon Large Cap Value Fund	Mutual Fund	N/A	95
*	Black Rock Equity Dividend	Mutual Fund	N/A	38,586
*	Buffalo Small Cap Fund	Mutual Fund	N/A	19,965
*	Dreyfus Mid Cap Index Fund	Mutual Fund	N/A	42,151
*	Lazard Emerging Markets Equity Open	Mutual Fund	N/A	39,207
*	Northern Global Real Estate Fund	Mutual Fund	N/A	765
*	Rainer Large Capital Equity Portfolio	Mutual Fund	N/A	33,748
*	Russell LifePoints 2010 Strategy	Mutual Fund	N/A	25,468
*	Russell LifePoints 2020 Strategy	Mutual Fund	N/A	67,494
*	Russell LifePoints 2030 Strategy	Mutual Fund	N/A	66,555
*	Russell LifePoints 2040 Strategy	Mutual Fund	N/A	79,241
*	Schwab Fundamental International Large Company Index	Mutual Fund	N/A	504
*	Schwab Fundamental US Mid Company Index	Mutual Fund		12,320
*	Schwab Institutional Select S&P 500	Mutual Fund	N/A	12,573
*	Participant Loans	5.25% Interest	N/A	12,073
	Total participant-directed investments		N/A	487,970
	Total investments		$ 962,028	$ 1,521,849

* Indicates a party in interest to the Plan.

See notes and independent auditors' report.