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:
- [ ] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
LANDSCAPE DEVELOPMENT,INC 401 (K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 02/01/1997

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

28447 WITHERSPOON PARKWAY
VALENCIA, CA 91355

2b Employer Identification Number (EIN)
95-3880713

2c Sponsor's telephone number
661-295-1970

2d Business code (see instructions)
541320

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.	02/25/2011	CHERYL BARRON
	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")
LANDSCAPE DEVELOPMENT,INC

28447 WITHERSPOON PARKWAY
VALENCIA, CA 91355

3b Administrator's EIN
95-3880713

3c Administrator's telephone number
661-295-1970

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**	603
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**	296
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	203
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	499
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	499
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	354
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2G 2J 2K 2F 3D

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

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

A Name of plan
LANDSCAPE DEVELOPMENT,INC 401 (K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500.
LANDSCAPE DEVELOPMENT,INC

D Employer Identification Number (EIN)
95-3880713

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
ING LIFE INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	PHA771	423	01/01/2009	12/31/2009

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
13455	0

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

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

REID SIMA
4010 WATSON PLAZA DRIVE
SUITE 170
LAKEWOOD, CA 90712

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
13455	0		3

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

REID SIMA
4010 WATSON PLAZA DR STE 100
LAKEWOOD, CA 90712

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	913483
5	Current value of plan's interest under this contract in separate accounts at year end	5	2663063

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

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

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

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☒ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	783282
c	Additions: (1) Contributions deposited during the year	7c(1)	197222		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	27138		
	(4) Transferred from separate account	7c(4)	754894		
	(5) Other (specify below)	7c(5)	70473		
	▶ LOAN REPAYMENT -MISCELLANEOUS				
	(6) Total additions			7c(6)	1049727
d	Total of balance and additions (add **b** and **c(6)**)			7d	1833009
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	445328		
	(2) Administration charge made by carrier	7e(2)	4395		
	(3) Transferred to separate account	7e(3)	367365		
	(4) Other (specify below)	7e(4)	102438		
	▶ LOANS-TRANSFER-MISCELLANEOUS				
	(5) Total deductions			7e(5)	919526
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	913483

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

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

A Name of plan
LANDSCAPE DEVELOPMENT,INC 401 (K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
LANDSCAPE DEVELOPMENT,INC

D Employer Identification Number (EIN)
95-3880713

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

ING LIFE INSURANCE & ANNUITY CO.
P.O. BOX 990067
HARTFORD, CT 06199-0067

71-0294708

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

QBI, LLC
20121 VENTURA BLVD., SUITE 100
WOODLAND HILLS, CA 91364

26-2768667

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

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

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

AMERICAN FUNDS SERVICE PROVIDER

P.O. BOX 25029
SANTA ANA, CA 92799

95-1411037

(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?
57	NONE	0	Yes [X] No [ ]	Yes [X] No [ ]	171	Yes [ ] No [X]

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

COLUMBIA WANGER ASSET MGMT

P.O. BOX 8081
BOSTON, MA 02266

93-0577450

(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?
57	NONE		Yes [X] No [ ]	Yes [X] No [ ]	18	Yes [ ] No [X]

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

FIDELITY FUNDS SERVICE PROVIDER

82 DEVONSHIRE STREET
BOSTON, MA 02109

06-1194217

(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?
57	NONE		Yes [X] No [ ]	Yes [X] No [ ]	623	Yes [ ] No [X]

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

PIONEER FUNDS SERVICE PROVIDERS

60 STATE STREET
BOSTON, MA 02109

13-5657669

(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?
57	NONE		Yes [X] No [ ]	Yes [X] No [ ]	38	Yes [ ] No [X]

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN;
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN;
c Position:	
d Address:	**e** Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

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

A Name of plan
LANDSCAPE DEVELOPMENT,INC 401 (K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
LANDSCAPE DEVELOPMENT,INC

D Employer Identification Number (EIN)
95-3880713

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: ING VP MONEY MARKET PORTFOLIO

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
71-0294708-000	P	456498

a Name of MTIA, CCT, PSA, or 103-12 IE: ING VP INTERMEDIATE BOND PORT-I-004

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
71-0294708-000	P	115262

a Name of MTIA, CCT, PSA, or 103-12 IE: ING FIXED ACCOUNT-027

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
71-0294708-000	P	913483

a Name of MTIA, CCT, PSA, or 103-12 IE: ING VP STRATEGIC ALLOC GR R-031

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
71-0294708-000	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: ING SMALL CAP PORT

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
71-0294708-000	P	15638

a Name of MTIA, CCT, PSA, or 103-12 IE: ING VP INDEX MIDCAP PORT I 053

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
71-0294708-000	P	21509

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

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
71-0294708-000	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: ING VP STRATEGIC ALLOC MOD PRTF-I-0			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: ING VP STRATEGIC ALLOC CONSV PRTF-I			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: ING VP INDEX PLUS LARGECAP PORT-I-0			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	177103
a Name of MTIA, CCT, PSA, or 103-12 IE: ING SOLUTION 2045 PORTFOLIO-SRV-765			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	159502
a Name of MTIA, CCT, PSA, or 103-12 IE: ING SOLUTION INCOME PORTFOLIO SVC 7			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	27209
a Name of MTIA, CCT, PSA, or 103-12 IE: ING MFS UTILITES PORTFOLIO S 771			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	4199
a Name of MTIA, CCT, PSA, or 103-12 IE: WANGER U.S. SMALLER COMPANIES 821			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	7345
a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY VIP MID CAP PORT-INIT. C1			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	340990
a Name of MTIA, CCT, PSA, or 103-12 IE: ING VAN KAMPEN REAL EST PORT SVC 10			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	226238
a Name of MTIA, CCT, PSA, or 103-12 IE: ING JP MORGAN INTERNATIONAL			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	40981

a Name of MTIA, CCT, PSA, or 103-12 IE: ING T. ROWER RICE DIVERSFIELD			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: ING OPPENHEIMER GLOBAL PORTFOLIO I			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	123569
a Name of MTIA, CCT, PSA, or 103-12 IE: ING AM CENT SMMIDCAP VALUEINIT-434			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	6892
a Name of MTIA, CCT, PSA, or 103-12 IE: ING T. ROWE PRICE DIVER MID CAP GR			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: ING VAN KAMPEN COMSTOCK			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	23263
a Name of MTIA, CCT, PSA, or 103-12 IE: ING SOLUTION 2015 PORTFOLIO-SRV-747			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	154638
a Name of MTIA, CCT, PSA, or 103-12 IE: ING SOLUTION 2025 PORTFOLIO-SRV-759			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	66132
a Name of MTIA, CCT, PSA, or 103-12 IE: ING SOLUTION 2035 PORTFOLIO-SRV-762			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	31669
a Name of MTIA, CCT, PSA, or 103-12 IE: PIONEER MID CAP VALUE VCT PORT I 07			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	3678
a Name of MTIA, CCT, PSA, or 103-12 IE: WAGNER SELECT 820			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	8855

a Name of MTIA, CCT, PSA, or 103-12 IE: ING INDEX PLUS SMALL CAP PORTFOLIO			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: EUROPACIFIC GROWTH FUND			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	120965
a Name of MTIA, CCT, PSA, or 103-12 IE: ING WF SMALL CAP DISCIPLINED PORT-S			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	21736
a Name of MTIA, CCT, PSA, or 103-12 IE: JANUS ASPEN SERIES MID CAP GR-119			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: JANUS ASPEN SERIES WLDWDE GR-123			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: JANUS ASPEN SERIES BALANCED-124			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: ING JPM MID CAP VALUE PRT-429			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	3445
a Name of MTIA, CCT, PSA, or 103-12 IE: ING BARRON SML CAP GR PRT-430			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	13522
a Name of MTIA, CCT, PSA, or 103-12 IE: ING LEGG MASON PRTNS AGGR GR INIT 1			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: ING T.ROWE PRICE GRWTH EQ PORT INI			
b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO			
c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	249312

a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY VIP CONTRAFUND PORT INIT 1

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 216899

a Name of MTIA, CCT, PSA, or 103-12 IE: PIONEER EQUITY INCOME VCT PORT I 22

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN 71-0294708-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 26013

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

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

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

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

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a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

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

A Name of plan
LANDSCAPE DEVELOPMENT,INC 401 (K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
LANDSCAPE DEVELOPMENT,INC

D Employer Identification Number (EIN)
95-3880713

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1337	0
(2) Participant contributions	1b(2)	3184	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	112637	123211
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	2521213	2663063
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	0	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	783282	913483
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(2) Employer real property	1d(2)	0	0
e	Buildings and other property used in plan operation	1e	0	0
f	Total assets (add all amounts in lines 1a through 1e)	1f	3421653	3699757
	Liabilities			
g	Benefit claims payable	1g	0	0
h	Operating payables	1h	0	0
i	Acquisition indebtedness	1i	0	0
j	Other liabilities	1j	0	0
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	3421653	3699757

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	0	
	(B) Participants	2a(1)(B)	183918	
	(C) Others (including rollovers)	2a(1)(C)	7677	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		191595
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	27137	
	(B) U.S. Government securities	2b(1)(B)	0	
	(C) Corporate debt instruments	2b(1)(C)	0	
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	8364	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		35501
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	0	
	(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)		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
	(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)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		529523
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		0
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		756619
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	440657	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		440657
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		18668
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	14795	
(3) Investment advisory and management fees	2i(3)	4395	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		19190
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		478515
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		278104
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified (2) [ ] Qualified (3) [X] Disclaimer (4) [ ] Adverse

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

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

(1) Name: PICKARD & GREEN CPAS (2) EIN: 20-5915410

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

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

A Name of plan
LANDSCAPE DEVELOPMENT,INC 401 (K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
LANDSCAPE DEVELOPMENT,INC

D Employer Identification Number (EIN)
95-3880713

Part I Distributions

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

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

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

EIN(s): 71-0294708

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):

Landscape Development, Inc.

Financial Statements
401(k) Profit Sharing Plan
December 31, 2009 and 2008



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Supplemental Schedule Furnished Pursuant To DOL Regulations Under
ERISA – Year Ended December 31, 2009:

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PICKARD & GREEN
Certified Public Accountants
A Partnership of Professional Corporations

REPORT OF INDEPENDENT AUDITORS

To the Administrator of
Landscape Development, Inc. 401(k) Profit Sharing Plan

We were engaged to audit the financial statements of Landscape Development, Inc. 401(k) Profit Sharing Plan as of December 31, 2009 and 2008, and for the year ended December 31, 2009, and the supplemental schedule for the year ended December 31, 2009, as listed in the accompanying index. These financial statements and schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by ING Life Insurance and Annuity Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and the supplemental schedule. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2009 and 2008 and for the year ended December 31, 2009 that the information provided to the plan administrator by the custodian is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and schedule taken as a whole. The form and content of the information included in the financial statements and schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with U.S. generally accepted auditing standards and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Pickard + Green, CPAs

Valencia, California
September 17, 2010

28382 Constellation Road | Valencia, CA | 91355 | 661-294-8300 *telephone* | 661-257-1290 *facsimile* | www.pgcpas.com

LANDSCAPE DEVELOPMENT, INC. 401(k) PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31, 2009 AND 2008

	2009	2008
ASSETS:		
Investments	$ 3,576,546	$ 3,304,495
Participant loans receivable	123,211	112,637
Other receivables:		
Employee deferrals	-	3,184
Employer contributions	-	1,337
Total other receivables	-	4,521
Net assets available for benefits	$ 3,699,757	$ 3,421,653

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

LANDSCAPE DEVELOPMENT, INC. 401(k) PROFIT SHARING PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2009

	2009
ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Investment income	
Interest and dividend income	$ 35,501
Net appreciation in fair value of investments	529,523
Total investment income	565,024
Contributions	
Employee deferrals	183,918
Employee rollovers	7,677
Total contributions	191,595
Total additions	756,619
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefits paid to participants	440,657
Deemed distributions of participant loans	18,668
Plan expense	19,190
Total deductions	478,515
Net increase	278,104
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	3,421,653
End of year	$ 3,699,757

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

LANDSCAPE DEVELOPMENT, INC. 401(k) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

1. Description of the Plan

The following description of Landscape Development, Inc. 401(k) Profit Sharing Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established by Landscape Development, Inc. (the "Employer") under the provision of Section 401 (a) of the Internal Revenue Code ("IRC"). The Plan provides for a qualified cash or deferred arrangement as described in Section 401(k) of the IRC, for the benefit of eligible employees of the Employer. The Plan is administered by the Employer and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). ING Life Insurance and Annuity Company (the "Custodian") is responsible for the custody and management of the Plan's assets.

Eligibility

An employee is eligible for participation in the Plan upon attainment of age 21 and completion of six months of service. The entry dates are the first of each month.

Contributions

Participants may elect to contribute, on a tax-deferred basis, up to 100% of their eligible compensation, subject to certain limitations under the IRC. Effective November 1, 2006 through December 31, 2007, the Employer's discretionary matching contribution comprised 50% of up to 4% of salary each plan year. The employee must be employed on the last day of the plan year to be eligible for the matching contribution.

Effective for plan years beginning after December 31, 2004, the Plan has been required to satisfy the "Alternative Methods of Meeting Nondiscrimination Requirements" as described in sections 401(k)(12) or 401(m)(11) of the IRC. Effective January 1, 2008, the Plan implemented an Actual Deferral Percentage ("ADP") Safe Harbor method as an alternative method of meeting nondiscrimination requirements. Upon the effective date, the Safe Harbor method serves as a replacement to the Employer's discretionary matching contribution. The Plan makes these Safe Harbor contributions as follows:

1. Description of the Plan – continued

Contributions - continued

A qualified matching employer contribution equal to 100% of the first 3% of compensation deferred by each eligible employee, and 50% of the next 2% of compensation in excess of 3% of compensation deferred by each eligible employee during each payroll period of the plan year. As of January 1, 2009 the Employer Match was discontinued.

Participant Accounts

Individual accounts are maintained for each of the Plan's participants to reflect the participant's contributions, rollovers from qualified plans of the participant's previous employers, Employer contributions, and allocations of the Plan's earnings. Allocations of earnings are based on the proportion that each participant's account balance bears to the total of all participant account balances.

Investment Options

Participants may direct their contributions, Employer contributions, and rollovers, as desired, in any of several investment options held by ING Financial Services ("ING"). Participants may change their investment options daily.

Participant Loans

Participants may borrow from their account up to a maximum of 50% of their vested account balance, not to exceed $50,000. Participants may have only one loan outstanding at any time. All loans bear interest at the prime rate (per the federal government), plus 2%. Loans must be paid back within five years from the date of issuance in accordance with terms established by the plan administrator, unless the loan qualifies as a loan for a principal residence, in which case the loans must be paid back within twenty years from the date of issuance. Loans are due and payable upon employment termination of the participant.

1. Description of the Plan - continued

Vesting

Employee contributions, rollovers, and actual earnings on all such contributions are fully vested at all times. Vesting of Employer matching contributions that were made through December 31, 2007, Employer discretionary contributions, and actual earnings thereon are based upon the participant's years of service with the Employer as follows:

Years of Service	Vesting Percentage
Less than 2 years	0%
2 years, but less than 3	20%
3 years, but less than 4	40%
4 years, but less than 5	60%
5 years, but less than 6	80%
6 years or more	100%

Effective January 1, 2008, the Safe Harbor method serves as a replacement to the Employer's matching contribution. The qualified matching contributions shall be 100% vested at all times. As of January 1, 2009 the Employer Match was discontinued.

Benefit Payments

Upon termination of employment with the Employer, a participant will receive a lump sum disbursement if his or her vested account balance is $1,000 or less. If the vested account balance is greater than $1,000, the participant is entitled to receive a lump sum amount or installment payments. The Plan is subject to qualified joint and survivor annuity requirements. In the event of death or total and permanent disability, a participant's beneficiary or the participant is entitled to the total value of the participant's account.

Benefits are recorded when paid.

Administrative Expenses

Administrative expenses incurred by the Custodian in performance of its duties are paid from the assets of the Plan. Substantially all other out-of-pocket administrative expenses of the Plan are paid by the Employer.

1. Description of the Plan - continued

Forfeitures

Forfeitures of terminated participants' non-vested account balances may be used to pay administrative expenses and offset employer contributions. During the years ended December 31, 2009 and December 31, 2008, forfeitures totaling $19,190 and $29,150, respectively, were used to pay administrative and investment advisory fees. At December 31, 2009 and December 31, 2008, the forfeiture balance was $7,198 and $14,600, respectively, and was included in net assets available for benefits.

Plan Termination

Although it has not expressed such intent, the Employer, by action of its Board of Directors, reserves the right, at any time, to amend or terminate the Plan. Upon termination of the Plan, further contributions to the Plan shall cease and all participants who are affected by such termination shall become 100% vested. Net assets available for benefits would be distributed to the participants based on each participant's interest in the Plan.

2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting and present the net assets available for benefits and changes in those net assets.

Estimates

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

Investment Valuation and Income Recognition

Investments in pooled separate accounts are stated at fair value, as determined by the unit value reported by the Custodian. Investments in guaranteed investment contracts are not benefit responsive and are stated at fair value, which approximates contract value. Participant loans receivable are valued at cost, which approximate fair value. Interest income is recorded as earned on the accrual basis.

2. Summary of Significant Accounting Policies - continued

Net Appreciation (Depreciation) in Fair Value of Investments

Net realized and unrealized appreciation (depreciation) is recorded in the accompanying statements of changes in net assets available for benefits as net appreciation (depreciation) in fair value of investments. Brokerage fees are added to the acquisition costs of assets purchased and subtracted from the proceeds of assets sold.

Fair Value Measurements

On January 1, 2008, the Plan adopted ASC Topic 820, "Fair Value Measurements and Disclosures," which requires disclosure of the fair value of financial instruments held by the Company. ASC Topic 820, defines fair value, and establishes a three-level valuation hierarchy for disclosures of fair value measurement that enhances disclosure requirements for fair value measures. The carrying amounts reported in the statements of net assets available for benefits each qualify as financial instruments and are a reasonable estimate of their fair values because of the short period of time between the origination of such instruments and their expected realization and their current market rate of interest. The three levels of the valuation hierarchy are defined as follows:

- Level 1 inputs to the valuation methodology are quoted prices for identical assets or liabilities in active markets.

- Level 2 inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

- Level 3 inputs to the valuation methodology are unobservable and significant to the fair value measurement.

2. Summary of Significant Accounting Policies - continued

Fair Value Measurements - continued

At December 31, 2009 and 2008, the Company identified the following assets that are required to be presented on the statements of net assets available for benefits at fair value:

Investments (Assets)	Fair Value As of December 31, 2009	Fair Value Measurements at December 31, 2009 Using Fair Value Hierarchy Level 1	Level 2	Level 3
Guaranteed investment contract	$ 913,483	$ 913,483	-	-
Pooled separate accounts	2,663,063	2,663,063	-	-
	$ 3,576,546	$ 3,576,546	-	-

Investments (Assets)	Fair Value As of December 31, 2008	Fair Value Measurements at December 31, 2008 Using Fair Value Hierarchy Level 1	Level 2	Level 3
Guaranteed investment contract	$ 783,282	$ 783,282	-	-
Pooled separate accounts	2,521,213	2,521,213	-	-
	$ 3,304,495	$ 3,304,495	-	-

The Plan did not identify any other non-recurring assets and liabilities that are required to be presented in the statements of net assets available for benefits at fair value in accordance with ASC Topic 820.

3. Certification by Custodian

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the Custodian.

	2009	2008
Investments at fair value:		
Pooled separate accounts	$ 2,663,063	$ 2,521,213
Guaranteed investment contract	913,483	783,282
Investment income:		
Interest	35,501	29,856
Net appreciation (depreciation) in fair value of investments	529,523	(1,227,207)

4. Investments

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

	2009	2008
ING Fixed Account	$ 913,483	$ 783,282
ING VP Money Market Portfolio - Class I	456,063	485,063
Fidelity® VIP Mid Cap Portfolio - Initial Class	340,990	294,117
ING T. Rowe Price Growth Equity Portfolio - Initial Class	249,312	205,814
ING Van Kampen Equity and Income Portfolio - Initial Class	226,238	223,931
Fidelity® VIP Contrafund® Portfolio - Initial Class 2	216,900	204,776
ING Intermediate Bond Portfolio -Class I	*	190,979
ING VP Index Plus Large Cap Portfolio - Class I	*	180,956

*Less than 5% of total net assets available for benefits

During the year ended December 31, 2009, the Plan's variable investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $529,523. Investments consist primarily of pooled separate accounts offered by the Custodian.

5. Related Party and Party-In-Interest Transactions

The Custodian is a party-in-interest with respect to the Plan. Investments are held with the Custodian. Loans receivable from participants and the related interest income are considered related party transactions.

6. Internal Revenue Service Status

The Plan obtained its latest determination letter in December 5, 2002, in which the Internal Revenue Service ("IRS") stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. The Plan has been amended since receiving the determination letter. However, the Plan is a prototype non-standardized profit sharing plan with a cash or deferral arrangement. Therefore, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Administration errors, if any, which are insignificant or operational in nature, are handled by the plan administrator in accordance with applicable IRS correction policies. Therefore, the plan administrator believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

7. Plan Amendment

On December 1, 2008 the Employer amended the Plan to terminate the Safe Harbor matching contribution, effective January 1, 2009.

SUPPLEMENTAL SCHEDULE FURNISHED
PURSUANT TO DOL REGULATIONS UNDER ERISA
YEAR ENDED DECEMBER 31, 2009

LANDSCAPE DEVELOPMENT, INC. 401(k) PROFIT SHARING PLAN
EIN: 95-3880713 Plan: 001
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
December 31, 2009

(a)	(b) Identity of issue, borrower, Lessor, or similar party	(c) Description of Investment including maturity date, rate of interest collateral, par or maturity value	(d) Cost	(e) Current Value
*	ING Fixed Account	Guaranteed investment contract	-	913,483
*	ING Money Market Portfolio -Class I	Pooled separate accounts	-	456,497
*	Fidelity® VIP Mid Cap Portfolio -Initial Class	Pooled separate accounts	-	340,990
*	ING T. Rowe Price Growth Equity Portfolio -Initial	Pooled separate accounts	-	249,312
*	ING Van Kampen Equity and Income Portfolio -	Pooled separate accounts	-	226,238
*	Fidelity® VIP Contrafund® Portfolio -Initial Class	Pooled separate accounts	-	216,900
*	ING Index Plus LargeCap Portfolio -Class I	Pooled separate accounts	-	177,103
*	ING Solution 2045 Portfolio -Service Class	Pooled separate accounts	-	159,502
*	ING Solution 2015 Portfolio -Service Class	Pooled separate accounts	-	154,638
*	ING Oppenheimer Global Portfolio -Initial Class	Pooled separate accounts	-	123,569
*	EuroPacific Growth Fund® -Class R-4	Pooled separate accounts	-	120,965
*	ING Intermediate Bond Portfolio -Class I	Pooled separate accounts	-	115,262
*	ING Solution 2025 Portfolio -Service Class	Pooled separate accounts	-	66,132
*	ING Clarion Real Estate Portfolio -Service Class*	Pooled separate accounts	-	40,981
*	ING Solution 2035 Portfolio -Service Class	Pooled separate accounts	-	31,669
*	ING Solution Income Portfolio -Service Class	Pooled separate accounts	-	27,209
*	Pioneer Equity Income VCT Portfolio -Class I	Pooled separate accounts	-	26,013
*	ING Van Kampen Comstock Portfolio -Initial Class	Pooled separate accounts	-	23,263
*	ING Wells Fargo Small Cap Disciplined Portfolio -	Pooled separate accounts	-	21,736
*	ING Index Plus MidCap Portfolio -Class I	Pooled separate accounts	-	21,509
*	ING Small Company Portfolio -Class I	Pooled separate accounts	-	15,638
*	ING Baron Small Cap Growth Portfolio -Initial Class	Pooled separate accounts	-	13,522
*	Wanger Select	Pooled separate accounts	-	8,855
*	Wanger USA	Pooled separate accounts	-	7,345
*	ING American Century Small-Mid Cap Value	Pooled separate accounts	-	6,892
*	ING MFS Utilities Portfolio -Service Class	Pooled separate accounts	-	4,200
*	Pioneer Mid Cap Value VCT Portfolio - Class I	Pooled separate accounts	-	3,678
*	ING JPMorgan Mid Cap Value Portfolio -Initial Class	Pooled separate accounts	-	3,445
*	Participant Loans			123,211
			-	3,699,757

* A party- in interest as defined by ERISA

See report of independent auditor

U.S. Department of Labor

Employee Benefits Security Administration
Washington, D.C. 20210

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

JAN 19 2011

Plan Administrator
Landscape Development,Inc 401 (K) Plan
Landscape Development,Inc
28447 Witherspoon Parkway
Valencia, CA 91355

WARNING: Read this Notice carefully. YOU must file a written response within 45-days of the date of this Notice to avoid potential civil penalties authorized by Title I of ERISA. The law does not allow for extensions of time to respond to this Notice, therefore, no extensions will be granted by the Department.

RE: NOTICE OF REJECTION OF THE FORM 5500 ANNUAL REPORT OF LANDSCAPE DEVELOPMENT,INC 401 (K) PLAN FOR 2009.

Case No. 11-1973D

Employer Identification Number:	95-3880713
Plan Number:	001
Plan Year Ended:	December 31, 2009

Dear Plan Administrator:

This letter notifies you that the U.S. Department of Labor ("Department") has rejected the 2009 Form 5500 Annual Return/Report for the above-referenced Plan ('Plan") pursuant to Section 104(a)(4) of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended. The Department has determined that you have failed to provide certain material information required to be part of the Annual Report filed pursuant to Section 101(b)(1) of ERISA and the regulations issued there under.

Reasons for Rejection

The following reporting and disclosure deficiency must be corrected to remedy this filing:

You failed to attach a Schedule C, "Service Provider Information," to the Plan's 2009 Form 5500 Annual Return/Report.

Plans with 100 or more participants at the beginning of the plan-year are generally required to report all persons who rendered services to or had transactions with the plan, if each person received from the plan directly or indirectly $5,000 or more in compensation during the plan-year.

Pursuant to Section104(a)(5) and 502(c)(2) of ERISA, an annual report which is rejected under Section 104(a)(4) for a failure to provide material information will be treated as a failure to file an annual report unless a revised report satisfactory to the Department is filed within **45-days** of the date of this Notice of Rejection. In such a case, the Secretary may bring a civil action or take any other action authorized by Title I of ERISA, including assessment of a civil penalty of up to $1,100 per day from the date on which the annual report was due (determined without regard to any extension for filing).

ACTIONS TO BE TAKEN BY YOU

To avoid possible civil penalties, you must take the following **TWO** actions **within 45-days of the date of this Notice**:

1. File an acceptable amended and complete 2009 plan-year Form 5500 Annual Return/Report, including Schedule C.

   Follow the instructions to the Form 5500 Annual Return/Report and its Schedules/Attachments (including Schedule C) to electronically amend an annual report using EFAST2.

   Note: Your correction of the above deficiency may affect the information reported in other items and in the annual reports for subsequent years.

2. Notify the Office of the Chief Accountant of the completed amended filing

   Send an email to **drc@dol.gov** confirming that you filed an acceptable, amended Form 5500 Annual Return/Report (be sure to include our case number 11-1973D in the subject section of your e-mail).

   You may also fax us at 202-693-8697.

Note: There are no provisions for extensions of time for correcting your filing and responding to this Notice.

The Department may have further comments regarding this filing or your response.

Plan Administrators in Bankruptcy

If you or the plan sponsor are currently a debtor in a bankruptcy petition, then provide us with detailed information concerning the bankruptcy proceeding, including but not limited to the following information: (1) the petition filing date; (2) case number; (3) court where the petition was filed; (4) the chapter under which bankruptcy protection was sought; (5) your bankruptcy counsel's contact information, and (6) the contact information of the bankruptcy trustee, if one was appointed.

If you have any questions, please contact me via email at drc@dol.gov {include Case No. 11-1973D in the subject line). You may also call me at (202) 693-8397 (this is not a toll-free number).

Sincerely,



James D. Hollis
Reporting Compliance Specialist

"SCHEDULE OF ASSETS HELD FOR INVESTMENT"
LANDSCAPE DEVELOPMENT, INC.
12-31-09

(a)	(b)	(c)	(e)
	Identity of Issue, borrower,	Description of investment	Current Value
	lesser, or similar party	including maturity date, rate of interest,	
		collateral, par or maturity value	
	ING Life Ins. And Annuity Co.	ING VP Money Market Portfolio	456,498.26
	ING Life Ins. And Annuity Co.	ING VP Intermediate Bond	115,261.66
	ING Life Ins. And Annuity Co.	ING Fixed Account	913,483.24
	ING Life Ins. And Annuity Co.	ING VP Index Plus Large Cap	177,102.82
	ING Life Ins. And Annuity Co.	ING Small Company Portfolio	15,637.99
	ING Life Ins. And Annuity Co.	ING VP Index Plus Mid Cap	21,509.17
	ING Life Ins. And Annuity Co.	ING T. Rowe Price Grwth Eq	249,312.17
	ING Life Ins. And Annuity Co.	ING Wells Farge Small Cap Disciplined Portfolio	21,735.73
	ING Life Ins. And Annuity Co.	Fidelity VIP Contrafund Port	216,899.76
	ING Life Ins. And Annuity Co.	Pioneer Equity Income VCT Port	26,012.54
	ING Life Ins. And Annuity Co.	ING Jindex Plus Mid Cap Portfolio	3,677.57
	ING Life Ins. And Annuity Co.	ING Baron Small Cap Growth Portfolio	13,521.69
	ING Life Ins. And Annuity Co.	ING Van Kampen Comstock Port	23,263.45
	ING Life Ins. And Annuity Co.	ING Oppenheimer Global Portfolio	123,568.73
	ING Life Ins. And Annuity Co.	ING Am Cent SmMidCap Value	6,891.92
	ING Life Ins. And Annuity Co.	ING Van Kampen Eq and Income Port	226,238.17
	ING Life Ins. And Annuity Co.	ING JPMorgan Mid Cap Value Portfolio	3,445.36
	ING Life Ins. And Annuity Co.	EuroPacific Growth Fund	120,965.18
	ING Life Ins. And Annuity Co.	ING Solution 2015 Portfolio	154,638.04
	ING Life Ins. And Annuity Co.	ING Solution 2025 Portfolio	66,131.74
	ING Life Ins. And Annuity Co.	ING Solution 2035 Portfolio	31,668.63
	ING Life Ins. And Annuity Co.	ING Solution 2045 Portfolio	159,502.03
	ING Life Ins. And Annuity Co.	ING Solution Income Portfolio	27,208.87
	ING Life Ins. And Annuity Co.	ING MFS Utilities Portfolio	4,199.67
	ING Life Ins. And Annuity Co.	Wanger U.S. Smaller Companies	7,345.32
	ING Life Ins. And Annuity Co.	Wanger Select	8,855.27
	ING Life Ins. And Annuity Co.	Fidelity VIP Mid Cap Port	340,989.54
	ING Life Ins. And Annuity Co.	ING Clarion Real Est Port	40,981.46
	ING Life Ins. And Annuity Co.	Participant Loans	123,211.24
	Total		3,699,757.22