

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

Part II	Basic Plan Information—enter all requested information	
1a	Name of plan TANDEM HR, INC. 401(K) PLAN	1b Three-digit plan number (PN) ▶ 333
		1c Effective date of plan 01/01/2001
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) TANDEM HR, INC. 915 HARGER ROAD, SUITE 300 OAK BROOK, IL 60523	2b Employer Identification Number (EIN) 36-3968652 2c Sponsor's telephone number 630-928-0510 2d Business code (see instructions) 561300

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2010	BRUCE LEON
	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") TANDEM HR, INC. 915 HARGER ROAD, SUITE 300 OAK BROOK, IL 60523		3b Administrator's EIN 36-3968652
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 TANDEM PROFESSIONAL EMPLOYER SERVICES, INC.		3c Administrator's telephone number 630-928-0510
5 Total number of participants at the beginning of the plan year		5 1450
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		4b EIN 36-3968652 4c PN 333
a Active participants.....	6a	914
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	319
d Subtotal. Add lines 6a , 6b , and 6c	6d	1233
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	1233
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	1057
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	24
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 2F 2G 2J 2K 2A		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

A Name of plan TANDEM HR, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶ 333
C Plan sponsor's name as shown on line 2a of Form 5500 TANDEM HR, INC.	D Employer Identification Number (EIN) 36-3968652

Part I

Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

SLAVIC INTEGRATED ADMINISTRATION

1075 BROKEN SOUND PARKWAY NW
STE 100
BOCA RATON, FL 33487

65-0608221

(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?
15 26 27 37 38 50	TPA	162221	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SLAVIC MUTUAL FUND MANAGEMENT CORP

1075 BROKEN SOUND PARKWAY NW
STE 100
BOCA RATON, FL 33487

59-2749576

(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 51	MANAGED ACC FEE	54924	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

TANDEM PROFESSIONAL EMPLOYER SERV

915 HARGER ROAD
SUITE 300
OAK BROOK, IL 60523

36-3968652

(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?
14	401(K) ADMINISTRATOR	47577	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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 TANDEM HR, INC. 401(K) PLAN	B Three-digit plan number (PN) ►	333
C Plan sponsor's name as shown on line 2a of Form 5500 TANDEM HR, INC.	D Employer Identification Number (EIN) 36-3968652	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	702825	817959
(2) Participant contributions	1b(2)	79944	148716
(3) Other.....	1b(3)	4288	8047
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	713672	686354
(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)	26595029	33973896
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	28095758	35634972

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	28095758	35634972
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1661012	
(B) Participants	2a(1)(B)	3438896	
(C) Others (including rollovers)	2a(1)(C)	263376	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		5363284

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	41233	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		41233

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(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)		7302828
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		12707345

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3232644	
(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)		3232644
f Corrective distributions (see instructions)	2f		34388
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	216881	
(3) Investment advisory and management fees	2i(3)	49056	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		265937
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3532969

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		9174376
l Transfers of assets:			
(1) To this plan.....	2l(1)		1423981
(2) From this plan	2l(2)		3059143

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: PBG FINANCIAL SERVICES

(2) EIN: 36-3430638

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.).....		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.).....		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.)		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.).....		X	
e Was this plan covered by a fidelity bond?.....	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?		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?		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?		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.).....	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.).....		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?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		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.		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)
THE TRUSTEES OF VISION SALON RESOURCE INC. DBA PREMIER BEAUTY SUPPLY 4	26-1520101	001
EVANSTON INVESTMENTS, INC.	62-1128042	001
GEVITY 401(K) PLAN	65-0735612	334
CENTRAL ELECTRONIC SECURITY, INC. 401K PROFIT SHARING PLAN	36-3968573	001

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			
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			
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			
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			
e Was this plan covered by a fidelity bond?.....			
4e			
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			
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			
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			
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			
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			
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			
l Has the plan failed to provide any benefit when due under the plan?			
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
4m			
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)
THE ROSCOE COMPANY 401(K) SAVINGS PLAN	36-2087282	002

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

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

A Name of plan <u>TANDEM HR, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>333</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>TANDEM HR, INC.</u>	D Employer Identification Number (EIN) <u>36-3968652</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>65-0708495</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

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

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

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
--	-----------------------------------	-----------------------------------	-------------------------------	--

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

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

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

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TANDEM HR, INC. 401(k) PLAN
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2009

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October 13, 2010

FINANCIAL SERVICES LTD.

INDEPENDENT AUDITOR'S REPORT

To the Trustees of Tandem HR, Inc. 401(k) Plan
(formerly Tandem Professional Employer
Services, Inc. 401(k) Profit Sharing Plan)

We have audited the accompanying statements of net assets available for benefits of Tandem HR, Inc. 401(k) Plan (formerly Tandem Professional Employer Services, Inc. 401(k) Profit Sharing Plan) as of December 31, 2009 and 2008, and the related statement of changes in net assets available for benefits for the year ended December 31, 2009. These financial statements 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 examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Tandem HR, Inc. 401(k) Plan (formerly Tandem Professional Employers Services, Inc. 401(k) Profit Sharing Plan) as of December 31, 2009 and 2008, and the changes in its net assets available for benefits for the year ended December 31, 2009, in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the basic financial statement taken as a whole. The supplemental schedule of assets (held at end of year) is presented for the purpose of additional analysis and is 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. This supplemental schedule is the responsibility of the Plan's management. The supplemental schedule has 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.

PBG Financial Services Ltd.

PBG Financial Services Ltd.

TANDEM HR, INC. 401(k) PLAN
(FORMERLY TANDEM PROFESSIONAL EMPLOYER SERVICES, INC.
401(k) PROFIT SHARING PLAN)
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
ASSETS		
INVESTMENTS, at fair value		
Mutual funds	\$ 33,973,896	\$ 26,595,029
Participant loans	<u>686,354</u>	<u>713,672</u>
	<u>34,660,250</u>	<u>27,308,701</u>
RECEIVABLES		
Participants' contribution	156,763	84,232
Employers' contribution	<u>817,958</u>	<u>702,827</u>
	<u>974,721</u>	<u>787,059</u>
TOTAL ASSETS	<u>35,634,971</u>	<u>28,095,760</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u><u>\$ 35,634,971</u></u>	 <u><u>\$ 28,095,760</u></u>

The accompanying notes are an integral part of the financial statements

TANDEM HR, INC. 401(k) PLAN
(FORMERLY TANDEM PROFESSIONAL EMPLOYER SERVICES, INC.
401(k) PROFIT SHARING PLAN)
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2009

ADDITIONS:

Additions to net assets attributed to:

Investment income:	
Net appreciation in fair value of mutual funds	\$ 7,302,825
Interest on participant loans	41,233
	<u>7,344,058</u>
Less investment expenses	(49,056)
	<u>7,295,002</u>
Contributions:	
Participant	3,438,896
Employer	1,661,012
Rollover	263,376
Total contributions	<u>5,363,284</u>
TOTAL ADDITIONS	<u>12,658,286</u>

DEDUCTIONS:

Deductions from net assets attributed to:

Benefits paid to participants	3,267,032
Administrative expenses	<u>216,881</u>
TOTAL DEDUCTIONS	<u>3,483,913</u>
NET INCREASE IN NET ASSETS BEFORE TRANSFERS	9,174,373

TRANSFERS:

Transfers into the Plan from other qualified plans	1,423,981
Transfers from the Plan to other qualified plans	<u>(3,059,143)</u>
NET INCREASE IN NET ASSETS	7,539,211

NET ASSETS AVAILABLE FOR BENEFITS

Beginning of year	<u>28,095,760</u>
End of year	<u>\$ 35,634,971</u>

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

TANDEM HR, INC. 401(k) PLAN
(FORMERLY TANDEM PROFESSIONAL EMPLOYER SERVICES, INC.
401(k) PROFIT SHARING PLAN)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

DESCRIPTION OF PLAN

The following description of the Tandem Professional Employer Services, Inc. 401(k) Profit Sharing Plan & Trust (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 multiple employer defined contribution plan maintained for the benefit of eligible employees (as defined) of Tandem Professional Employer Services, Inc. and related entities (the "Company"). Other employers included in this plan are the clients of the Company who elect to participate in the Plan. Employees become eligible to participate in the Plan according to the requirements elected by each participating employer, which include minimum age and period of service requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

The Plan is designed as a qualified cash deferred arrangement pursuant to Section 401(k) of the Internal Revenue Code and provides for the following contributions which are to be maintained in separate accounts:

Employee-directed contributions

Each year, participants may contribute up to 99 percent of pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Some participating employers elected auto-enrollment for participants with a 3% deferral contribution, from which the participant may elect out.

Employer contributions

Pursuant to the matching formulas defined in each participating employer's adoption agreement, the Company and other participating employers may make a matching contribution based on participant contributions. For each Plan year, the Company and other participating employers, at their discretion, may also make additional profit sharing contributions for the Plan year. The amounts of the additional contributions, if any, will be determined by the Company and other employers at the end of each Plan year and shall be allocated among the participant accounts according to the formula defined in each adoption agreement.

Contributions are subject to certain limitations as defined by the Internal Revenue Code ("IRC"). Employees have the ability to direct their employee and employer contributions to a variety of mutual fund investment options allowed by the Plan.

TANDEM HR, INC. 401(k) PLAN
(FORMERLY TANDEM PROFESSIONAL EMPLOYER SERVICES, INC.
401(k) PROFIT SHARING PLAN)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

DESCRIPTION OF PLAN (continued)

Participant Accounts

Each participant's account is credited with the participant's contribution, allocations of the Company's matching and profit sharing contributions, and Plan earnings, and charged with an allocation of administrative expenses. 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.

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Pursuant to the vesting schedule elected in each employer's adoption agreement, vesting in the Company contributions portion of their accounts plus earnings thereon is based on years of continuous service. All participants will become 100 percent vested in the Company contributions between zero and six years of credited service.

Participant Loans

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their account balance. The loans are secured by the balance in the participant's account and bear interest at rates that range from 4.25 percent to 9.25 percent. Principal and interest is paid ratably through payroll deductions.

Payment of Benefits

On termination of service, 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. The Plan allows for in-service hardship withdrawals.

Forfeited Accounts

At December 31, 2009 and 2008, forfeited non-vested accounts totaled approximately \$55,000 and \$38,000, respectively. These accounts will be used to reduce future employer contributions. In 2009, employer contributions were reduced by approximately \$7,800 from forfeited non-vested accounts.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting.

TANDEM HR, INC. 401(k) PLAN
(FORMERLY TANDEM PROFESSIONAL EMPLOYER SERVICES, INC.
401(k) PROFIT SHARING PLAN)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management 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.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note below for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

Operating Expenses

Professional fees and certain expenses of maintaining the Plan are paid by the Company. Benefit processing, loan charges, account maintenance and investment advisory expenses are paid by the Plan.

FASB Accounting Standards Codification

In June 2009, Financial Accounting Standards Board ("FASB") established the FASB Accounting Standards Codification ("ASC", "Codification") to become the source of authoritative U.S. generally accepted accounting principles ("GAAP"). The Codification does not change GAAP, except in limited circumstances, and the Codification carries the same level of GAAP authority. Other than the manner in which the new accounting guidance is referenced, the adoption of these changes did not have a material effect on the Company's financial statements. The Company adopted the Codification during the year ended December 31, 2009.

Subsequent Events

In May 2009, the FASB issued ASC Topic 855: Subsequent Events, which establishes general standards of accounting for and disclosure of events that occur after the statement of financial position date but before the financial statements are issued. Subsequent events were evaluated for recognition or disclosure through the report date, the date the financial statements were available to be issued.

TANDEM HR, INC. 401(k) PLAN
(FORMERLY TANDEM PROFESSIONAL EMPLOYER SERVICES, INC.
401(k) PROFIT SHARING PLAN)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

INVESTMENTS

The following presents investments, at fair value, that represent 5 percent or more of the Plan's net assets.

	December 31,	
	2009	2008
Fidelity Advisor Int'l Discovery A	\$ 2,637,750	\$ 3,032,261
T. Rowe Price New Asia	2,562,382	1,880,979
T. Rowe Price New Era	2,589,241	1,489,254
Vanguard Money Market Prime	2,879,080	3,401,468
Vanguard Short-Term Federal Admiral	6,731,516	3,448,845
Vanguard Total Stock Market Index Signal	5,882,116	5,014,700

FAIR VALUE MEASUREMENTS

FASB Topic 820: Fair Value Measurements and Disclosures, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- Level 1 Inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority
- Level 2 Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The Plan's mutual fund investments are valued at the net asset value of shares held by the Plan at year end and participant loans are valued at amortized cost, which approximates fair value. There have been no changes in the methodologies used at December 31, 2009.

TANDEM HR, INC. 401(k) PLAN
(FORMERLY TANDEM PROFESSIONAL EMPLOYER SERVICES, INC.
401(k) PROFIT SHARING PLAN)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

FAIR VALUE MEASUREMENTS (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2009 and 2008:

VALUE MEASUREMENTS USING:

	Fair Value	Quoted prices in Active Markets for identical assets (Level 1)	Significant unobservable Inputs (Level 3)
<u>December 31, 2009</u>			
Mutual funds	\$ 33,973,896	\$ 33,973,896	-
Participant loans	686,354	-	\$ 686,354
Total	<u>\$ 34,660,250</u>	<u>\$ 33,973,896</u>	<u>\$ 686,354</u>
<u>December 31, 2008</u>			
Mutual funds	\$ 26,595,029	\$ 26,595,029	-
Participant loans	717,960	-	\$ 717,960
Total	<u>\$ 27,312,989</u>	<u>\$ 26,595,029</u>	<u>\$ 717,960</u>

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

Beginning balance	\$ 717,960
Purchases, issuances and settlements (net)	<u>(31,606)</u>
Ending balance	<u>\$ 686,354</u>

RELATED -PARTY TRANSACTIONS

The Company is the plan sponsor and pays certain administrative and professional fees on behalf of the Plan. In addition, certain employees of the Company act as fiduciaries of the Plan and are responsible for the administration of the Plan. The employees are compensated by the Company and do not receive any compensation from the Plan. The Plan reimbursed the Company for administrative costs in the amount of \$47,577 during the year ended December 31, 2009. Fees paid by the Plan to Slavic Investment Corporation for investment management services amounted to \$54,924 for the year ended December 31, 2009.

TANDEM HR, INC. 401(k) PLAN
(FORMERLY TANDEM PROFESSIONAL EMPLOYER SERVICES, INC.
401(k) PROFIT SHARING PLAN)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

PLAN TERMINATION AND AMENDMENTS

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

TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated April 17, 2008, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

PLAN AMENDMENTS

Effective January 1, 2009, the Plan was amended to change the name of the Plan from Tandem Professional Employer Services, Inc. 401(k) Profit Sharing Plan to Tandem HR, Inc. 401(k) Plan. In addition, the Plan was amended to allow for after-tax employee deferral and rollover contributions beginning January 15, 2010.

SUPPLEMENTARY INFORMATION

TANDEM HR, INC. 401(k) PLAN
(FORMERLY TANDEM PROFESSIONAL EMPLOYER SERVICES, INC.
401(k) PROFIT SHARING PLAN)
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2009

EIN (Plan sponsor): 36-3968652

Plan Number: 333

Form 5500, Schedule H - Part IV, Line 4i - Schedule of Assets (Held at End of Year)

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment including maturity date, rate of interest, collateral, par or	(d) Cost	(e) Current Value
		maturity value		
	American Funds Capital Income Builder	Mutual Fund		\$ 62,259
	American Funds Capital World G & I R4	Mutual Fund		1,085,768
	American Funds Fundamental Invs R4	Mutual Fund		906,953
	American Funds Growth Fund of America	Mutual Fund		784,212
	American Funds New Perspective	Mutual Fund		598,067
	Bridgeway Ultra-Small Company Mkt	Mutual Fund		265
	Federated Prime Obligation Fund	Mutual Fund		45,088
	Fidelity Advisor Diversified Int'l A	Mutual Fund		890,360
	Fidelity Advisor Int'l Discovery A	Mutual Fund		2,637,750
	Highmark NYSE Arca Tech 100 Index A	Mutual Fund		165,852
	Neuberger Berman Partners Adv	Mutual Fund		183,548
	Putnam High Yield Advantage	Mutual Fund		20,529
	SSgA S&P Index 500	Mutual Fund		702,757
	T. Rowe Price New Asia	Mutual Fund		2,562,382
	T. Rowe Price New Era	Mutual Fund		2,589,241
	Third Avenue Value	Mutual Fund		718,641
	Vanguard Inflation Protected Secs	Mutual Fund		74,371
	Vanguard Inflation Protected Securities	Mutual Fund		586,772
	Vanguard Intermediate-term Bond Index	Mutual Fund		45,050
	Vanguard Int-Term Bond Index Signal	Mutual Fund		537,697
	Vanguard Mid Cap Index	Mutual Fund		20,558
	Vanguard Mid Cap Index Signal	Mutual Fund		499,002
	Vanguard Money Market Prime	Mutual Fund		2,879,080
	Vanguard REIT Index	Mutual Fund		833,559
	Vanguard REIT Index Signal	Mutual Fund		452,103
	Vanguard Short-term Federal	Mutual Fund		6,250
	Vanguard Short-Term Federal Admiral	Mutual Fund		6,731,516
	Vanguard Small Cap Growth Index	Mutual Fund		876,802
	Vanguard Total Bond Index	Mutual Fund		1,946
	Vanguard Total Bond Market Index Signal	Mutual Fund		559,243
	Vanguard Total Stock Market Index	Mutual Fund		34,159
	Vanguard Total Stock Market Index Signal	Mutual Fund		5,882,116
		Interest rates range from 4.25%		
*	Participant loans	to 9.25%	\$0	686,354
				<u>\$ 34,660,250</u>

* Indicates a party-in-interest as defined by ERISA.

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR).

Tandem HR, Inc. 401(k) Plan

EIN #: 36-3968652

(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
	Bridgeway Funds	BRSIX - Bridgeway Ultra-Small Company Mkt		265
	Fidelity Funds	FAIDX - Fidelity Advisor Int'l Discovery A		2,637,750
	Fidelity Funds	FDVAX - Fidelity Advisor Diversified Int'l A		890,360
	Neuberger & Berman Funds	NBPBX - Neuberger Berman Partners Adv		183,548
	Putnam	PHAYX - Putnam High Yield Advantage		20,529
	Federated Funds	POIXX - Federated Prime Obligation Fund		45,088
	North Track Funds	PPTIX - Highmark NYSE Arca Tech 100 Index A		165,852
	T Rowe Price Funds	PRASX - T Rowe Price New Asia		2,562,382
	T Rowe Price Funds	PRNEX - T Rowe Price New Era		2,589,241
	American funds	RFNEX - American Funds Fundamental Invs R4		906,953
	American funds	RGAEX - American Growth Fund Of America CI R4		784,212
	American funds	RIREX - American Funds Capital Income Builder		62,259
	American funds	RNPEX - American Funds New Perspective		598,067
	American funds	RWIEX - American Captial World Growth & Inc R4		1,085,768
	SSgA Funds	SVSPX - SSgA S&P Index 500		702,757
	Third Avenue Funds	TAVFX - Third Avenue Value		718,641
	Vanguard Funds	VAIPX - Vanguard Inflation Protected Securities		586,772
	Vanguard Funds	VBIIIX - Vanguard Intermediate-Term Bond Index		45,050
	Vanguard Funds	VBMFX - Vanguard Total Bond Index		1,946
	Vanguard Funds	VBTSX - Vanguard Total Bond Market Index Signal		559,243
	Vanguard Funds	VGRSX - Vanguard REIT Index Signal		452,103
	Vanguard Funds	VGSIX - Vanguard REIT Index		833,559
	Vanguard Funds	VIBSX - Vanguard Int-Term Bond Index Signal		537,697
	Vanguard Funds	VIMSX - Vanguard Mid Cap Index		20,558
	Vanguard Funds	VIPSX - Vanguard Inflation Protected Secs		74,371
	Vanguard Funds	VISGX - Vanguard Small Cap Growth Index		876,802
	Vanguard Funds	VMISX - Vanguard Mid Cap Index Signal		499,002
	Vanguard Funds	VMMXX - Vanguard Money Market Prime		2,879,080
	Vanguard Funds	VSGBX - Vanguard Short-Term Fed		6,250
	Vanguard Funds	VSGDX - Vanguard Short-Term Federal Admiral		6,731,516
	Vanguard Funds	VTSMX - Vanguard Total Stock Market Index		34,159
	Vanguard Funds	VTSSX - Vanguard Total Stock Market Index Signal		5,882,116
*	Participant Loans	4.25% - 9.25%		686,354