

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
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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: <div><div>☐ a multiemployer plan;</div><div>☒ a single-employer plan;</div><div>☐ a multiple-employer plan; or</div><div>☐ a DFE (specify) ____</div></div>
B	This return/report is: <div><div>☐ the first return/report;</div><div>☐ the final return/report;</div><div>☐ an amended return/report;</div><div>☐ a short plan year return/report (less than 12 months).</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: <div><div>☒ Form 5558;</div><div>☐ automatic extension;</div><div>☐ the DFVC program;</div><div>☐ special extension (enter description)</div></div>

Part II	Basic Plan Information—enter all requested information	
1a	Name of plan OGILVY & MATHER ACCOUNT BALANCE DEFINED BENEFIT PENSION PLAN	1b Three-digit plan number (PN) ▶ 003
		1c Effective date of plan 01/01/1989
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) OGILVY GROUP INC. & SUBSIDIARIES 636 11TH AVENUE NEW YORK, NY 10036	2b Employer Identification Number (EIN) 13-2555496
		2c Sponsor's telephone number 212-237-6560
		2d Business code (see instructions) 541800

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.	10/15/2010	GERRI STONE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2010	GERRI STONE
	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") OGILVY GROUP INC. & SUBSIDIARIES 636 11TH AVENUE NEW YORK, NY 10036	3b Administrator's EIN 13-2555496 3c Administrator's telephone number 212-237-6560
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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
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5 Total number of participants at the beginning of the plan year	5	4753
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	1900
b Retired or separated participants receiving benefits.....	6b	17
c Other retired or separated participants entitled to future benefits.....	6c	2830
d Subtotal. Add lines 6a , 6b , and 6c	6d	4747
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	3
f Total. Add lines 6d and 6e	6f	4750
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	185
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:
 1A 1C 1G 3H

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
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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)
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SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>OGILVY & MATHER ACCOUNT BALANCE DEFINED BENEFIT PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>OGILVY GROUP INC. & SUBSIDIARIES</u>	D Employer Identification Number (EIN) <u>13-2555496</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information	
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2009</u>		
2 Assets:		
a Market value	2a <u>153975497</u>	
b Actuarial value	2b <u>169373046</u>	
3 Funding target/participant count breakdown		
	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>11</u>	<u>659133</u>
b For terminated vested participants	3b <u>2646</u>	<u>94397065</u>
c For active participants:		
(1) Non-vested benefits	3c(1)	<u>1522445</u>
(2) Vested benefits	3c(2)	<u>59728253</u>
(3) Total active	3c(3) <u>2096</u>	<u>61250698</u>
d Total	3d <u>4753</u>	<u>156306896</u>
4 If the plan is at-risk, check the box and complete items (a) and (b)	☐	
a Funding target disregarding prescribed at-risk assumptions	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b	
5 Effective interest rate	5	<u>8.35 %</u>
6 Target normal cost	6	<u>9432088</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	<u>10/15/2010</u>
Signature of actuary	Date
<u>DMITRIY BASIS</u>	<u>08-06585</u>
Type or print name of actuary	Most recent enrollment number
<u>MERCER</u>	<u>212-345-7000</u>
Firm name	Telephone number (including area code)
<u>1166 AVENUE OF THE AMERICAS</u> <u>NEW YORK, NY 10036</u>	
Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	34497622	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	6250852	
9	Amount remaining (Item 7 minus item 8).....	28246770	0
10	Interest on item 9 using prior year's actual return of <u>-25.35</u> %	-7160556	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		998711
b	Interest on (a) using prior year's effective rate of <u>5.96</u> %		59523
c	Total available at beginning of current plan year to add to prefunding balance		1058234
d	Portion of (c) to be added to prefunding balance.....		
12	Reduction in balances due to elections or deemed elections.....		
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	21086214	0

Part III Funding percentages			
14	Funding target attainment percentage.....	14	94.86 %
15	Adjusted funding target attainment percentage.....	15	108.35 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	111.72 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/15/2010	4200000				
			Totals ►	18(b)	4200000
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c 3663507
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of Quarter of this plan year	
(1) 1st	(2) 2nd
0	0
(3) 3rd	(4) 4th
0	0

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b 2
22 Weighted average retirement age				22 61
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	9432088
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	9432088
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	8488880	0
36 Additional cash requirement (item 34 minus item 35).....	36	943208
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	3663507
38 Interest-adjusted excess contributions for current year (see instructions).....	38	2720299
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	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 OGILVY & MATHER ACCOUNT BALANCE DEFINED BENEFIT PENSION PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 OGILVY GROUP INC. & SUBSIDIARIES	D Employer Identification Number (EIN) 13-2555496

Part I	Service Provider Information (see instructions)
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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)

MERCER

1166 AVENUE OF THE AMERICAS
31ST FLOOR
NEW YORK, NY 10036

13-2834414

(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?
11	ACTUARY	285000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

JPMORGAN CHASE BANK, NA

1 CHASE MANHATTAN PLAZA
NEW YORK, NY 10005

13-4994650

(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?
21	TRUSTEE	0	Yes ☒ No ☐	Yes ☒ No ☐	9074	Yes ☒ No ☐

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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 <u>01/01/2009</u> and ending <u>12/31/2009</u>		
A Name of plan <u>OGILVY & MATHER ACCOUNT BALANCE DEFINED BENEFIT PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>OGILVY GROUP INC. & SUBSIDIARIES</u>	D Employer Identification Number (EIN) <u>13-2555496</u>	

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	<u>0</u>	<u>0</u>
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	<u>7600000</u>	<u>4200000</u>
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	<u>2253</u>	<u>0</u>
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)		
(9) Value of interest in common/collective trusts.....	1c(9)	<u>0</u>	<u>0</u>
(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)	<u>146515184</u>	<u>181040360</u>
(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	154117437	185240360

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	154117437	185240360
---	-----------	-----------	-----------

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)	4200000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		4200000

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)		
(F) Other	2b(1)(F)	6376060	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		6376060

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

(3) Rents	2b(3)		
-----------------	--------------	--	--

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

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(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)		27959330
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		38535390

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	7098619	
(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)		7098619
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	313848	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		313848
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		7412467

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		31122923
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: BENCIVEGA WARD & COMPANY CPAS, PCBE

(2) EIN: 13-3274930

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		10000000
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)

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

A Name of plan <u>OGILVY & MATHER ACCOUNT BALANCE DEFINED BENEFIT PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>OGILVY GROUP INC. & SUBSIDIARIES</u>	D Employer Identification Number (EIN) <u>13-2555496</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>13-4994650</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	<u>99</u>

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: 51% Investment-Grade Debt: 44% High-Yield Debt: 0% Real Estate: 4% Other: 1%

- 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):

REPORT OF INDEPENDENT AUDITOR

**To the Participants and Plan Committee of the
Ogilvy & Mather Account Balance
Defined Benefit Pension Plan:**

We were engaged to audit the financial statements of the Ogilvy & Mather Account Balance Defined Benefit Pension Plan (the "Plan") as of December 31, 2009 and 2008, and for the year ended December 31, 2009, and the supplemental schedules as of and for the year ended December 31, 2009, as listed in the accompanying index. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR Section 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 7, which was certified by JP Morgan Chase Bank, NA, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee as of December 31, 2009 and 2008 and for the year ended December 31, 2009, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, as amended.

**Bencivenga Ward & Company CPA's, PC
September 24, 2010**

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

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

▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.**A** Name of plan

Ogilvy & Mather Account Balance Defined Benefit Pension Plan

B Three-digit
plan number (PN) ▶

003

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

Ogilvy Group, Inc. & Subsidiaries

D Employer Identification Number (EIN)

13-2555496

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B**F** Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500**Part I Basic Information****1** Enter the valuation date: Month 1 Day 1 Year 2009**2** Assets:

a Market value	2a	153,975,497
b Actuarial value	2b	169,373,046

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 11	659,133
b For terminated vested participants	3b 2,646	94,397,065
c For active participants:		
(1) Non-vested benefits	3c(1)	1,522,445
(2) Vested benefits	3c(2)	59,728,253
(3) Total active	3c(3) 2,096	61,250,698
d Total	3d 4,753	156,306,896

4 If the plan is at-risk, check the box and complete items (a) and (b) ☐

a Funding target disregarding prescribed at-risk assumptions	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b	

5 Effective interest rate **5** 8.35 %**6** Target normal cost **6** 9,432,088**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

**SIGN
HERE**

DMITRIY BASIS

DB

Signature of actuary

10/15/2010

Date

DMITRIY BASIS

Type or print name of actuary

08-06585

Most recent enrollment number

MERCER

(212) 345-7000

1166 AVENUE OF THE AMERICAS Firm name

Telephone number (including area code)

NEW YORK

NY 10036

Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	34,497,622	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	6,250,852	
9 Amount remaining (Item 7 minus item 8)	28,246,770	0
10 Interest on item 9 using prior year's actual return of (25.35)%	(7,160,556)	
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		998,711
b Interest on (a) using prior year's effective rate of 5.96%		59,523
c Total available at beginning of current plan year to add to prefunding balance		1,058,234
d Portion of (c) to be added to prefunding balance		
12 Reduction in balances due to elections or deemed elections		
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	21,086,214	0

Part III Funding percentages

14 Funding target attainment percentage	14	94.86 %
15 Adjusted funding target attainment percentage	15	108.35 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	111.72 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/15/2010	4,200,000				
Totals ▶			18(b)	4,200,000	18(c) 0

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 3,663,507

20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions used to determine funding target and target normal cost**21** Discount rate:**a** Segment rates:1st segment:
%2nd segment:
%3rd segment:
%☒ N/A, full yield curve used**b** Applicable month (enter code)**21b**

2

22 Weighted average retirement age**22**

61

23 Mortality table(s) (see instructions) ☐ Prescribed - combined☒ Prescribed - separate☐ Substitute**Part VI Miscellaneous items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**27** If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment. **27****Part VII Reconciliation of unpaid minimum required contributions for prior years****28** Unpaid minimum required contribution for all prior years**28**

0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)**29**

0

30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)**30**

0

Part VIII Minimum required contribution for current year**31** Target normal cost, adjusted, if applicable (see instructions)**31**

9,432,088

32 Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment

0

0

b Waiver amortization installment

0

0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount**33****34** Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)**34**

9,432,088

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	8,488,880	0	8,488,880

36 Additional cash requirement (item 34 minus item 35)**36**

943,208

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)**37**

3,663,507

38 Interest-adjusted excess contributions for current year (see instructions)**38**

2,720,299

39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)**39**

0

40 Unpaid minimum required contribution for all years**40**

0

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
EIN/PN : 13-2555496/003

Schedule SB, Line 22 – Description of Weighted Average Retirement Age

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below, based on 1,000 employees active at age 55. The average retirement age is 61.

(A) Retirement age	(B) Number of employees expected to retire	(C) (A) X (B)
55	100.00	5,500.00
56	90.00	5,040.00
57	81.00	4,617.00
58	72.90	4,228.20
59	65.61	3,870.99
60	76.76	4,605.82
61	66.78	4,073.85
62	71.51	4,433.66
63	90.10	5,676.52
64	68.48	4,382.63
65	60.72	3,946.65
66	32.79	2,163.98
67	29.60	1,983.37
68	18.75	1,274.88
69	12.75	879.67
70	62.24	4,357.09
Total	1,000.00	61,034.32
Average		61.03

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
EIN/PN : 13-2555496/003

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Actuarial assumptions

Discount rate elections¹	
	Full yield curve with a two month-lookback
Mortality elections	
☐ Healthy participants	RP-2000 separate generational annuitant and nonannuitant mortality tables
Cash balance plans	
☐ Interest accumulation rate	Select and Ultimate rate beginning at 4% for two years and moving to 4.6% in the third year and beyond
Other economic assumptions	
☐ Salary increases	Age-weighted salary scale (see table of sample rates)
☐ Social Security wage base	2.50% per year
Demographic assumptions	
Withdrawal	See table of sample rates.
Disability incidence	Included in withdrawal assumption.
Long-term rate of return on assets	6.62% per year for 2009 expense determination
Expenses	Administrative expenses are assumed to be the same as the prior year. For this purpose, prior year expenses are rounded.

¹ Based on interest rate methodology elections described below.

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
EIN/PN : 13-5123390/010

Retirement age

Attained age	Percentage	
	Active	Terminated Vested
Under 55	0%	0%
55	10%	20%
56	10%	10%
57	10%	10%
58	10%	10%
59	10%	10%
60	13%	20%
61	13%	20%
62	16%	20%
63	24%	20%
64	24%	20%
65	28%	100%
66	21%	100%
67	24%	100%
68	20%	100%
69	17%	100%
70 and above	100%	100%

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
EIN/PN : 13-5123390/010

Active Withdrawal*

Attained age	Percentage
	Male & Female
20	18.263%
25	18.263%
30	13.809%
35	11.622%
40	10.205%
45	9.470%
50	9.795%
55	0.000%
60	0.000%
65	0.000%
70	0.000%
75	0.000%

* During the second, third, fourth and fifth year of employment, an additional 15%, 12%, 3% and 1%, respectively, are added to the rate of withdrawal.

Compensation Progression

Attained age	Percentage
	Male & Female
20	14.61%
25	10.41%
30	8.35%
35	5.76%
40	5.25%
45	4.18%
50	4.21%
55	2.35%
60	1.32%

Form of payment

All participants are assumed to elect payment in the form of a lump sum (not earlier than the earliest eligibility rate)

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
EIN/PN : 13-5123390/010

Changes since prior valuation

Valuation interest rate assumption has been changed from segmented interest rates with a 4 month look-back to the full yield curve with a 2 month look-back.

The interest crediting rate on post-1995 balances has been changed from 4.6% to 4% for 2009 and 2010 and 4.6% for 2011 and beyond.

An expense assumption has been added equal to the rounded value of the prior year administrative expenses.

Actuarial methods

Asset methods – effective January 1, 2009

We used financial data submitted by the trustee as of the valuation date without further audit. Customarily, this information would not be verified by a plan's actuary. We have reviewed the information for internal consistency and we have no reason to doubt its substantial accuracy.

The asset valuation method is an annual average of the adjusted market value over the last 24 months preceding the valuation date. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110 percent and no less than 90 percent of the fair market value, as defined in IRC Section 430.

A characteristic of this asset method is that, over time, it is slightly more likely to produce an actuarial value of assets that is less than the market value of assets than an actuarial value that is greater than the market value.

The market value is the amount reported in the year end trustee statement plus discounted receivable contributions.

Participant methods – effective January 1, 2009

We used the participant data supplied by the plan sponsor. We have reviewed the data and have no reason to doubt its substantial accuracy. Participants or former participants are included or excluded from the valuation as described below:

- **Participants included:** The plan sponsor provides us with data on all employees as of the valuation date, but only those employees who have completed the plan's eligibility requirements are included in the valuation of liabilities.

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
EIN/PN : 13-5123390/010

- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break in service on the valuation date are treated as terminated participants.
- **Insurance contracts:** The plan does not have any insurance contracts.
- **Disabled participants:** The liabilities for participants on long-term disability have been included with the liabilities for terminated vested participants.
- **Transferred participants:** The liabilities for employees who have transferred into another plan of the plan sponsor have been included with the liabilities for terminated vested participants.

Benefits included or excluded – effective January 1, 2009

Unless noted below, all benefits provided by the plan are included in this valuation.

- **Plan amendments:** Amendments adopted after the valuation date or effective after the current plan year are excluded from the valuation.
- **Scheduled benefit increases:** Scheduled benefit increases effective after the end of the current plan year are excluded from minimum funding requirements.
- **Late retirement increases:**
 - *Active participants:* The plan provides benefit suspension notices to participants who work beyond normal retirement; therefore, late retirement actuarial increases only apply to participants who defer retirement beyond age 70½. This valuation includes increases for current participants over age 70.
 - *Deferred vested participants:* Current deferred vested participants over normal retirement age are valued including the late retirement actuarial increase.
- **Shutdown benefits:** We are not aware of any corporate actions that would create shutdown benefits; therefore, they are excluded.
- **IRC Section 415(b):** The limitations of Internal Revenue Code Section 415(b) have been incorporated into our calculations.
- **IRC Section 416:** We did not test whether this plan is top-heavy (when the present value of benefits for key employees equals or exceeds 60 percent of the present value for all participants). However, we expect that the plan is not top-heavy due to the large number of rank-and-file participants; therefore, the funding target and target normal cost do not reflect any liability for top-heavy benefit accruals.
- **Benefit restrictions:** Benefit restrictions (if applicable) are ignored in this valuation.

Plan sponsor elections – effective January 1, 2009

- **Mortality**

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
EIN/PN : 13-5123390/010

- RP-2000 separate generational annuitant and non annuitant mortality tables
- **Funding interest rate**
 - Full yield curve with a two month lookback
- **Valuation of lump sums based on IRC Section 417(e) assumptions**
 - Not applicable
- **Asset Valuation Method**
 - Annual average of the adjusted market value over the last 24 months preceding the valuation date

Minimum funding method

The funding target for minimum funding calculations is computed using the traditional unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they accrue. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- An individual's **sacrrued liability** is the present value of future benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **snormal cost** is the present value of the benefit expected to accrue in the plan year. If multiple decrements are used, the accrued liability and the normal cost for an individual are the sum of the component accrued liabilities and normal costs associated with the various anticipated separation dates.
- The plan's **starget normal cost** is the sum of the individual normal costs, and the plan's **funding target** is the sum of the accrued liabilities for all participants under the plan.

Method changes since prior valuation

The asset method was changed from the fair market value to an annual average of the adjusted market value over the last 24 months preceding the valuation date.

Valuation interest rate assumption has been changed from segmented interest rates with a 4 month look-back to the full yield curve with a 2 month look-back

Expected administrative expenses have been added to the normal cost.

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
EIN/PN : 13-2555496/003

Schedule SB, Part V – Summary of Plan Provisions

Plan provisions

Following is a summary of the major plan provisions used to determine the plan's financial position. It should not be used in determining plan benefits.

Effective date and plan year	Original plan: January 1, 1989 Plan year: Calendar year
Definitions	
□ Eligibility	All employees are eligible to participate following the completion of 12 consecutive months of service in which 1,000 hours of service is credited.
□ Vesting	<p>Participants shall become vested upon satisfying one of the following conditions:</p> <ol style="list-style-type: none"> 1) Participants who were members of the Profit Sharing Retirement Plan as of December 31, 1988 are 100% vested on January 1, 1989. 2) Participants hired from January 1, 1986 through December 31, 1988 are 100% vested on the December 31 coincident with or following three years of service. 3) Participants hired on or after January 1, 1989 are 100% vested immediately after attaining five years of service. 4) Beginning on January 1, 2008, participants are 100% vested immediately after attaining three years of service <p>Participants are credited with vesting service for service provided to any employer of the WPP controlled group.</p>

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
EIN/PN : 13-2555496/003

- Pensionable earnings A Participant's base pay, excluding overtime, bonuses, deferred compensation, severance pay and any other similar earnings. Eligible Compensation includes all 401(k) salary reduction contributions under the Company's Profit Sharing Retirement and 401(k) Plan. Eligible Compensation is limited to \$230,000 effective January 1, 2009.

The compensation of a Participant who is absent because of military leave will be based on the Participant's rate of pay when the leave began or, if the Participant was not receiving a determinable rate of pay when the leave began, the average of the Participant's pay during the shorter of 12 months before his military leave began or his Period of Service. Compensation will be credited under this paragraph only while the Participant's reemployment rights are protected bylaw.

- Interest Credits Through the 1995 plan year, the rate of interest credited to a given plan year's accrual was given by the set of deferred PBGC interest factors in effect for the month ending prior to the plan year. These rates are shown in the table below:

Plan Year	Applicable Interest Credit Rate	
1989	7.00%	1990-1996
	5.75%	1997-2004
	4.00%	2005 and beyond
1990	6.50%	1991-1997
	5.25%	1998-2005
	4.00%	2006 and beyond
1991	6.75%	1992-1998
	5.50%	1999-2006
	4.00%	2007 and beyond
1992	6.00%	1993-1999
	4.75%	2000-2007
	4.00%	2008 and beyond
1993	5.25%	1994-2000
	4.00%	2001 and beyond
1994	4.00%	All Plan Years
1995	5.50%	1996-2002
	4.25%	2003-2010
	4.00%	2011 and beyond

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
EIN/PN : 13-2555496/003

Effective January 1, 1996, all future benefit accruals are credited with an amount equivalent to an annual interest rate equal to the greater of (i) 4% or (ii) the annual rate of interest on one-year Treasury constant maturities for the November preceding the plan year.

For plan years ending prior to January 1, 1997, interest credits determined above shall be credited annually as of the last day of the plan year to which the applicable interest credit relates.

For plan years beginning on or after January 1, 1997, interest credits determined above shall be credited as of the last day of the calendar month to which the applicable interest credit relates. For purposes of crediting interest monthly, each applicable annual rate of interest shall be converted into a corresponding monthly rate, when compounded monthly, will yield the same amount of interest for the year.

□ Compensation Credits

An account is established for each Participant at the end of the plan year in which the Participant first becomes eligible. For each plan year ending prior to January 1, 1997, a Participant's Account Balance shall be credited as of the last day of such plan year with a compensation credit equal to 10% of his compensation for that plan year. Effective for plan years beginning on and after January 1, 1997, a Participant's Account shall be credited at the end of each calendar month with a Compensation Credit equal to 10% of his Compensation for that month. Effective January 1, 2007, a participant in the former "141" group shall be credited at the end of each calendar month with a Compensation Credit equal to 10% of his Compensation for that month. Prior to January 1, 2007, a participant in the former "141" group was credited at the end of each calendar month with a Compensation Credit equal to 5% of his Compensation for that month (3% Compensation Credit before 2006). Effective January 1, 2008, a participant in the former BEN marketing group shall be credited at the end of each calendar month with a Compensation Credit equal to 10% of his Compensation for that month. Prior to January 1, 2008, a participant in the former BEN marketing group was credited at the end of each calendar month with a Compensation Credit equal to 3% of his Compensation for that month.

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
EIN/PN : 13-2555496/003

☐ Actuarial Equivalence	<p><u>Annual rate of interest:</u> The applicable interest rates prescribed under Section 417(e)(3) of the Code by the Commissioner of the Internal Revenue Service.</p> <p><u>Mortality:</u> The applicable mortality table prescribed under Section 417(e)(3) of the Code by the Commissioner of the Internal Revenue Service.</p>
Normal retirement	
☐ Eligibility	Age 65 or age 62 and vested.
Early retirement	
☐ Eligibility	Age 55 and vested or 20 years of vesting service.
Late retirement	
☐ Eligibility	Participants who work past Normal Retirement continue to earn benefits under the plan.
Disability	
☐ Eligibility	A Participant is fully vested upon permanent disability.
Benefit at retirement	<p>The monthly retirement benefit payable to a Participant at any retirement date is equal to the actuarial equivalent of his account balance as of such date.</p> <p>Upon termination of employment, a vested Participant may elect to receive a benefit which is the actuarial equivalent of his account balance, payable as of the later of the date of termination or Early Retirement. If distribution at such date is not requested, the Participant may elect to defer receipt of his benefit to any subsequent date, but not later than the date the Participant attains age 65.</p>
Pre-retirement death	
☐ Benefit	A Participant's account becomes fully vested upon death. A beneficiary may elect within one year of the Participant's death to receive an immediate benefit which is the actuarial equivalent of the Participant's account balance or the beneficiary may elect to defer receipt of the benefit to any subsequent date, but no later than the first day of the plan year following the plan year in which the Participant would have attained age 65.
Form of benefits	
☐ Automatic form for unmarried participants	Single Life annuity
☒ Automatic form for married participants	Qualified Joint & Survivor annuity.

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
EIN/PN : 13-2555496/003

□ Optional forms	a) Lump sum distribution b) Life annuity c) 50% joint and survivor annuity d) 100% joint and survivor annuity e) An annuity for a certain number of years (not to exceed 10).
□ Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2009, the limit is \$195,000.
□ Administration	Mercer
□ Funding medium	Master trust administered by JP Morgan Chase
□ Changes since the prior valuation	Effective January 1, 2009, pensionable earnings are limited to \$230,000. The annual benefit limit was changed from \$185,000 to \$195,000 to reflect the changes in the 415 limits.

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
EIN/PN : 13-2555496/003

Schedule SB, Line 24 – Change in Actuarial Assumptions

Valuation interest rate assumption has been changed from segmented interest rates with a 4 month look-back to the full yield curve with a 2 month look-back.

The interest crediting rate on post-1995 balances has been changed from 4.6% to 4% for 2009 and 2010 and 4.6% for 2011 and beyond.

An expense assumption has been added equal to the rounded value of the prior year administrative expenses.

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
EIN/PN : 13-2555496/003

Schedule SB, Line 25 – Change in Method

The asset method was changed from the fair market value to an annual average of the adjusted market value over the last 24 months preceding the valuation date.

Expected administrative expenses have been added to the normal cost.

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
EIN/PN : 13-2555496/003

Schedule SB, Line 26 – Schedule of Active Participant Data
Distribution of Active Participants as of January 1, 2009

Attained age	Years of credited service										Total
	Under 1	1 – 4	5 – 9	10 – 14	15 – 19	20-24	25-29	30-34	35- 39	40 +	
< 25	4	117									121
		43,634									43,431
		2,800									2,730
25 - 29	4	305	28	1							338
		59,850	73,720								61,289
		7,494	24,463								8,907
30 - 34	7	271	111	20							409
		83,973	86,807	102,252							85,560
		11,671	36,483	49,699							20,069
35 - 39	2	210	125	60	8						405
		111,245	113,569	122,408							113,956
		17,124	53,254	82,062							39,825
40 - 44		108	102	61	23	12					306
		125,329	123,144	120,710	115,051						121,707
		19,482	61,843	89,993	94,607						58,030
45 - 49	1	57	63	41	17	21	5				205
		122,719	118,640	112,404		112,248					120,717
		21,174	76,269	76,963		167,701					78,724
50 - 54		30	45	34	15	11	16	5			156
		106,670	124,664	149,653							128,433
		14,416	72,677	131,505							106,410
55 - 59		14	28	10	11	10	9	5	1	1	89
			117,734								118,684
			68,693								117,045
60 - 64	1	7	11	7	5	7	5	2	1	3	49
											109,977
											121,632
65 - 69			2	2	1	1		2	3	1	12
70+			1	2		1		1	1		6
Total	19	1,119	516	238	80	63	35	15	6	5	2,096
		85,218	108,443	122,100	125,122	112,527	123,395				98,445
		11,999	54,932	89,919	133,730	157,111	194,266				46,249

In each cell, the top number is the count of active participants for each age/service combination, the middle number is average pay for 2009 limited to \$230,000, and the bottom number is average cash balance account value. Averages are not shown for cells with fewer than 20 participants.

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
EIN/PN : 13-2555496/003

Schedule SB, Line 22 – Description of Weighted Average Retirement Age

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below, based on 1,000 employees active at age 55. The average retirement age is 61.

(A) Retirement age	(B) Number of employees expected to retire	(C) (A) X (B)
55	100.00	5,500.00
56	90.00	5,040.00
57	81.00	4,617.00
58	72.90	4,228.20
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61	66.78	4,073.85
62	71.51	4,433.66
63	90.10	5,676.52
64	68.48	4,382.63
65	60.72	3,946.65
66	32.79	2,163.98
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68	18.75	1,274.88
69	12.75	879.67
70	62.24	4,357.09
Total	1,000.00	61,034.32
Average		61.03

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
EIN/PN : 13-2555496/003

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Actuarial assumptions

Discount rate elections¹	
	Full yield curve with a two month-lookback
Mortality elections	
▪ Healthy participants	RP-2000 separate generational annuitant and nonannuitant mortality tables
Cash balance plans	
▪ Interest accumulation rate	Select and Ultimate rate beginning at 4% for two years and moving to 4.6% in the third year and beyond
Other economic assumptions	
▪ Salary increases	Age-weighted salary scale (see table of sample rates)
▪ Social Security wage base	2.50% per year
Demographic assumptions	
Withdrawal	See table of sample rates.
Disability incidence	Included in withdrawal assumption.
Long-term rate of return on assets	6.62% per year for 2009 expense determination
Expenses	Administrative expenses are assumed to be the same as the prior year. For this purpose, prior year expenses are rounded.

¹ Based on interest rate methodology elections described below.

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
EIN/PN : 13-5123390/010

Retirement age

Attained age	Percentage	
	Active	Terminated Vested
Under 55	0%	0%
55	10%	20%
56	10%	10%
57	10%	10%
58	10%	10%
59	10%	10%
60	13%	20%
61	13%	20%
62	16%	20%
63	24%	20%
64	24%	20%
65	28%	100%
66	21%	100%
67	24%	100%
68	20%	100%
69	17%	100%
70 and above	100%	100%

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
EIN/PN : 13-5123390/010

Active Withdrawal*

Attained age	Percentage
	Male & Female
20	18.263%
25	18.263%
30	13.809%
35	11.622%
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45	9.470%
50	9.795%
55	0.000%
60	0.000%
65	0.000%
70	0.000%
75	0.000%

* During the second, third, fourth and fifth year of employment, an additional 15%, 12%, 3% and 1%, respectively, are added to the rate of withdrawal.

Compensation Progression

Attained age	Percentage
	Male & Female
20	14.61%
25	10.41%
30	8.35%
35	5.76%
40	5.25%
45	4.18%
50	4.21%
55	2.35%
60	1.32%

Form of payment

All participants are assumed to elect payment in the form of a lump sum (not earlier than the earliest eligibility rate)

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
EIN/PN : 13-5123390/010

Changes since prior valuation

Valuation interest rate assumption has been changed from segmented interest rates with a 4 month look-back to the full yield curve with a 2 month look-back.

The interest crediting rate on post-1995 balances has been changed from 4.6% to 4% for 2009 and 2010 and 4.6% for 2011 and beyond.

An expense assumption has been added equal to the rounded value of the prior year administrative expenses.

Actuarial methods

Asset methods – effective January 1, 2009

We used financial data submitted by the trustee as of the valuation date without further audit. Customarily, this information would not be verified by a plan's actuary. We have reviewed the information for internal consistency and we have no reason to doubt its substantial accuracy.

The asset valuation method is an annual average of the adjusted market value over the last 24 months preceding the valuation date. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110 percent and no less than 90 percent of the fair market value, as defined in IRC Section 430.

A characteristic of this asset method is that, over time, it is slightly more likely to produce an actuarial value of assets that is less than the market value of assets than an actuarial value that is greater than the market value.

The market value is the amount reported in the year end trustee statement plus discounted receivable contributions.

Participant methods – effective January 1, 2009

We used the participant data supplied by the plan sponsor. We have reviewed the data and have no reason to doubt its substantial accuracy. Participants or former participants are included or excluded from the valuation as described below:

- **Participants included:** The plan sponsor provides us with data on all employees as of the valuation date, but only those employees who have completed the plan's eligibility requirements are included in the valuation of liabilities.

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
EIN/PN : 13-5123390/010

- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break in service on the valuation date are treated as terminated participants.
- **Insurance contracts:** The plan does not have any insurance contracts.
- **Disabled participants:** The liabilities for participants on long-term disability have been included with the liabilities for terminated vested participants.
- **Transferred participants:** The liabilities for employees who have transferred into another plan of the plan sponsor have been included with the liabilities for terminated vested participants.

Benefits included or excluded – effective January 1, 2009

Unless noted below, all benefits provided by the plan are included in this valuation.

- **Plan amendments:** Amendments adopted after the valuation date or effective after the current plan year are excluded from the valuation.
- **Scheduled benefit increases:** Scheduled benefit increases effective after the end of the current plan year are excluded from minimum funding requirements.
- **Late retirement increases:**
 - *Active participants:* The plan provides benefit suspension notices to participants who work beyond normal retirement; therefore, late retirement actuarial increases only apply to participants who defer retirement beyond age 70½. This valuation includes increases for current participants over age 70.
 - *Deferred vested participants:* Current deferred vested participants over normal retirement age are valued including the late retirement actuarial increase.
- **Shutdown benefits:** We are not aware of any corporate actions that would create shutdown benefits; therefore, they are excluded.
- **IRC Section 415(b):** The limitations of Internal Revenue Code Section 415(b) have been incorporated into our calculations.
- **IRC Section 416:** We did not test whether this plan is top-heavy (when the present value of benefits for key employees equals or exceeds 60 percent of the present value for all participants). However, we expect that the plan is not top-heavy due to the large number of rank-and-file participants; therefore, the funding target and target normal cost do not reflect any liability for top-heavy benefit accruals.
- **Benefit restrictions:** Benefit restrictions (if applicable) are ignored in this valuation.

Plan sponsor elections – effective January 1, 2009

- **Mortality**

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
EIN/PN : 13-5123390/010

- RP-2000 separate generational annuitant and non annuitant mortality tables
- **Funding interest rate**
 - Full yield curve with a two month lookback
- **Valuation of lump sums based on IRC Section 417(e) assumptions**
 - Not applicable
- **Asset Valuation Method**
 - Annual average of the adjusted market value over the last 24 months preceding the valuation date

Minimum funding method

The funding target for minimum funding calculations is computed using the traditional unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they accrue. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- An individual's **accrued liability** is the present value of future benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **normal cost** is the present value of the benefit expected to accrue in the plan year. If multiple decrements are used, the accrued liability and the normal cost for an individual are the sum of the component accrued liabilities and normal costs associated with the various anticipated separation dates.
- The plan's **target normal cost** is the sum of the individual normal costs, and the plan's **funding target** is the sum of the accrued liabilities for all participants under the plan.

Method changes since prior valuation

The asset method was changed from the fair market value to an annual average of the adjusted market value over the last 24 months preceding the valuation date.

Valuation interest rate assumption has been changed from segmented interest rates with a 4 month look-back to the full yield curve with a 2 month look-back

Expected administrative expenses have been added to the normal cost.

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
EIN/PN : 13-2555496/003

Schedule SB, Part V – Summary of Plan Provisions

Plan provisions

Following is a summary of the major plan provisions used to determine the plan's financial position. It should not be used in determining plan benefits.

Effective date and plan year	Original plan: January 1, 1989 Plan year: Calendar year
Definitions	
▪ Eligibility	All employees are eligible to participate following the completion of 12 consecutive months of service in which 1,000 hours of service is credited.
▪ Vesting	<p>Participants shall become vested upon satisfying one of the following conditions:</p> <ol style="list-style-type: none"> 1) Participants who were members of the Profit Sharing Retirement Plan as of December 31, 1988 are 100% vested on January 1, 1989. 2) Participants hired from January 1, 1986 through December 31, 1988 are 100% vested on the December 31 coincident with or following three years of service. 3) Participants hired on or after January 1, 1989 are 100% vested immediately after attaining five years of service. 4) Beginning on January 1, 2008, participants are 100% vested immediately after attaining three years of service <p>Participants are credited with vesting service for service provided to any employer of the WPP controlled group.</p>

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
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- Pensionable earnings A Participant's base pay, excluding overtime, bonuses, deferred compensation, severance pay and any other similar earnings. Eligible Compensation includes all 401(k) salary reduction contributions under the Company's Profit Sharing Retirement and 401(k) Plan. Eligible Compensation is limited to \$230,000 effective January 1, 2009.

The compensation of a Participant who is absent because of military leave will be based on the Participant's rate of pay when the leave began or, if the Participant was not receiving a determinable rate of pay when the leave began, the average of the Participant's pay during the shorter of 12 months before his military leave began or his Period of Service. Compensation will be credited under this paragraph only while the Participant's reemployment rights are protected by law.

- Interest Credits Through the 1995 plan year, the rate of interest credited to a given plan year's accrual was given by the set of deferred PBGC interest factors in effect for the month ending prior to the plan year. These rates are shown in the table below:

Plan Year	Applicable Interest Credit Rate	
1989	7.00%	1990-1996
	5.75%	1997-2004
	4.00%	2005 and beyond
1990	6.50%	1991-1997
	5.25%	1998-2005
	4.00%	2006 and beyond
1991	6.75%	1992-1998
	5.50%	1999-2006
	4.00%	2007 and beyond
1992	6.00%	1993-1999
	4.75%	2000-2007
	4.00%	2008 and beyond
1993	5.25%	1994-2000
	4.00%	2001 and beyond
1994	4.00%	All Plan Years
1995	5.50%	1996-2002
	4.25%	2003-2010
	4.00%	2011 and beyond

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Effective January 1, 1996, all future benefit accruals are credited with an amount equivalent to an annual interest rate equal to the greater of (i) 4% or (ii) the annual rate of interest on one-year Treasury constant maturities for the November preceding the plan year.

For plan years ending prior to January 1, 1997, interest credits determined above shall be credited annually as of the last day of the plan year to which the applicable interest credit relates.

For plan years beginning on or after January 1, 1997, interest credits determined above shall be credited as of the last day of the calendar month to which the applicable interest credit relates. For purposes of crediting interest monthly, each applicable annual rate of interest shall be converted into a corresponding monthly rate, when compounded monthly, will yield the same amount of interest for the year.

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| ▪ Compensation Credits | An account is established for each Participant at the end of the plan year in which the Participant first becomes eligible. For each plan year ending prior to January 1, 1997, a Participant's Account Balance shall be credited as of the last day of such plan year with a compensation credit equal to 10% of his compensation for that plan year. Effective for plan years beginning on and after January 1, 1997, a Participant's Account shall be credited at the end of each calendar month with a Compensation Credit equal to 10% of his Compensation for that month. Effective January 1, 2007, a participant in the former "141" group shall be credited at the end of each calendar month with a Compensation Credit equal to 10% of his Compensation for that month. Prior to January 1, 2007, a participant in the former "141" group was credited at the end of each calendar month with a Compensation Credit equal to 5% of his Compensation for that month (3% Compensation Credit before 2006). Effective January 1, 2008, a participant in the former BEN marketing group shall be credited at the end of each calendar month with a Compensation Credit equal to 10% of his Compensation for that month. Prior to January 1, 2008, a participant in the former BEN marketing group was credited at the end of each calendar month with a Compensation Credit equal to 3% of his Compensation for that month. |
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▪ Actuarial Equivalence	<p><u>Annual rate of interest</u>: The applicable interest rates prescribed under Section 417(e)(3) of the Code by the Commissioner of the Internal Revenue Service.</p> <p><u>Mortality</u>: The applicable mortality table prescribed under Section 417(e)(3) of the Code by the Commissioner of the Internal Revenue Service.</p>
Normal retirement	
▪ Eligibility	Age 65 or age 62 and vested.
Early retirement	
▪ Eligibility	Age 55 and vested or 20 years of vesting service.
Late retirement	
▪ Eligibility	Participants who work past Normal Retirement continue to earn benefits under the plan.
Disability	
▪ Eligibility	A Participant is fully vested upon permanent disability.
Benefit at retirement	
	<p>The monthly retirement benefit payable to a Participant at any retirement date is equal to the actuarial equivalent of his account balance as of such date.</p> <p>Upon termination of employment, a vested Participant may elect to receive a benefit which is the actuarial equivalent of his account balance, payable as of the later of the date of termination or Early Retirement. If distribution at such date is not requested, the Participant may elect to defer receipt of his benefit to any subsequent date, but not later than the date the Participant attains age 65.</p>
Pre-retirement death	
▪ Benefit	<p>A Participant's account becomes fully vested upon death. A beneficiary may elect within one year of the Participant's death to receive an immediate benefit which is the actuarial equivalent of the Participant's account balance or the beneficiary may elect to defer receipt of the benefit to any subsequent date, but no later than the first day of the plan year following the plan year in which the Participant would have attained age 65.</p>
Form of benefits	
▪ Automatic form for unmarried participants	Single Life annuity
▪ Automatic form for married participants	Qualified Joint & Survivor annuity.

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
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▪ Optional forms	a) Lump sum distribution b) Life annuity c) 50% joint and survivor annuity d) 100% joint and survivor annuity e) An annuity for a certain number of years (not to exceed 10).
▪ Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2009, the limit is \$195,000.
▪ Administration	Mercer
▪ Funding medium	Master trust administered by JP Morgan Chase
▪ Changes since the prior valuation	Effective January 1, 2009, pensionable earnings are limited to \$230,000. The annual benefit limit was changed from \$185,000 to \$195,000 to reflect the changes in the 415 limits.

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
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Schedule SB, Line 24 – Change in Actuarial Assumptions

Valuation interest rate assumption has been changed from segmented interest rates with a 4 month look-back to the full yield curve with a 2 month look-back.

The interest crediting rate on post-1995 balances has been changed from 4.6% to 4% for 2009 and 2010 and 4.6% for 2011 and beyond.

An expense assumption has been added equal to the rounded value of the prior year administrative expenses.

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
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Schedule SB, Line 25 – Change in Method

The asset method was changed from the fair market value to an annual average of the adjusted market value over the last 24 months preceding the valuation date.

Expected administrative expenses have been added to the normal cost.

Plan: Ogilvy & Mather Account Balance Defined Benefit Pension Plan
EIN/PN : 13-2555496/003

Schedule SB, Line 26 – Schedule of Active Participant Data

Distribution of Active Participants as of January 1, 2009

Attained age	Years of credited service										Total
	Under 1	1 – 4	5 – 9	10 – 14	15 - 19	20-24	25-29	30-34	35-39	40 +	
< 25	4	117									121
		43,634									43,431
		2,800									2,730
25 - 29	4	305	28	1							338
		59,850	73,720								61,289
		7,494	24,463								8,907
30 - 34	7	271	111	20							409
		83,973	86,807	102,252							85,560
		11,671	36,483	49,699							20,069
35 - 39	2	210	125	60	8						405
		111,245	113,569	122,408							113,956
		17,124	53,254	82,062							39,825
40 - 44		108	102	61	23	12					306
		125,329	123,144	120,710	115,051						121,707
		19,482	61,843	89,993	94,607						58,030
45 - 49	1	57	63	41	17	21	5				205
		122,719	118,640	112,404		112,248					120,717
		21,174	76,269	76,963		167,701					78,724
50 - 54		30	45	34	15	11	16	5			156
		106,670	124,664	149,653							128,433
		14,416	72,677	131,505							106,410
55 - 59		14	28	10	11	10	9	5	1	1	89
			117,734								118,684
			68,693								117,045
60 - 64	1	7	11	7	5	7	5	2	1	3	49
											109,977
											121,632
65 - 69			2	2	1	1		2	3	1	12
70+			1	2		1		1	1		6
Total	19	1,119	516	238	80	63	35	15	6	5	2,096
		85,218	108,443	122,100	125,122	112,527	123,395				98,445
		11,999	54,932	89,919	133,730	157,111	194,266				46,249

In each cell, the top number is the count of active participants for each age/service combination, the middle number is average pay for 2009 limited to \$230,000, and the bottom number is average cash balance account value. Averages are not shown for cells with fewer than 20 participants.

**OGILVY & MATHER ACCOUNT BALANCE DEFINED
BENEFIT PENSION PLAN**

**SCHEDULE I
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2009**

EIN: 13-2555496

PN: 003

(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
*	JP Morgan Prime Money Market Fund	Mutual Fund	\$ 865,470	\$ 865,470
	Allianz NJF Small-Cap Value Fund	Mutual Fund	8,587,048	6,576,265
	Dodge & Cox Stock Fund	Mutual Fund	13,369,471	12,552,198
	Artio International Equity Fund	Mutual Fund	16,819,163	16,344,920
	Lazard Emerging Markets Fund	Mutual Fund	7,370,294	7,834,314
	Munder Mid Cap Core Growth fund	Mutual Fund	6,308,062	6,643,245
	PIMCO Real Return Bond Fund	Mutual Fund	13,858,868	13,839,732
	PIMCO Total Return Institutional Fund	Mutual Fund	69,438,967	71,549,505
	Russel Mid-Cap Value Index Fund	Mutual Fund	8,461,080	6,881,383
	T. Rowe Price Real Estate Fund	Mutual Fund	9,321,387	6,370,310
	The Growth Fund of America	Mutual Fund	14,644,402	12,020,065
	Vanguard Index Fund Small Cap Growth	Mutual Fund	7,389,345	6,806,553
	Vanguard Institutional Index Fund	Mutual Fund	9,025,558	7,580,343
	Diamond Hill Long/Short Funds	Mutual Fund	5,487,858	5,176,057
	TOTAL ASSETS (HELD AT END OF YEAR)		\$ 190,946,973	\$ 181,040,360

* Party-in-interest

**OGILVY & MATHER ACCOUNT BALANCE DEFINED
BENEFIT PENSION PLAN**

**SCHEDULE II
SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2009**

EIN: 13-2555496
PN: 003

(a) Identity of Party Involved	(b) Description of asset (include interest rate and maturity in the case of a loan)	(c) Purchase Price	(d) Selling Price	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
JPMorgan Prime Money Market Fund	Mutual Fund	\$ 66,947,804				\$ 66,947,804	
JPMorgan Prime Money Market Fund	Mutual Fund		\$ 67,728,672		\$ 67,728,672	67,728,672	\$ -
Pimco Total Return Fund	Mutual Fund	19,076,427				19,076,427	
Pimco Total Return Fund	Mutual Fund		7,100,000		7,148,893	7,100,000	(48,893)
Pimco Real Return Bond Fund	Mutual Fund	5,893,043				5,893,043	
Pimco Real Return Bond Fund	Mutual Fund		1,500,000		1,476,234	1,500,000	23,766