# Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

**2009**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

For calendar plan year 2009 or fiscal plan year beginning 10/01/2009 and ending 09/30/2010

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

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

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

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

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
SPENCER STUART RETIREMENT BENEFITS PLAN

**1b** Three-digit plan number (PN) ▶ 004

**1c** Effective date of plan 01/01/1994

**2a** Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
SSI U. S. INC SPENCER STUART

353 NORTH CLARK, SUITE 2400
CHICAGO, IL 60654

**2b** Employer Identification Number (EIN)
36-3538416

**2c** Sponsor's telephone number
312-822-0088

**2d** Business code (see instructions)
541990

**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. | 06/02/2011 | KELLI PRENNER |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | | | |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

| | |
|---|---|
| **3a** Plan administrator's name and address (if same as plan sponsor, enter "Same")<br>SSI U. S. INC SPENCER STUART<br>353 NORTH CLARK, SUITE 2400<br>CHICAGO, IL 60654 | **3b** Administrator's EIN<br>36-3538416<br>**3c** Administrator's telephone number<br>312-822-0088 |

| | | |
|---|---|---|
| **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:<br>**a** Sponsor's name | | **4b** EIN<br>**4c** PN |
| **5** Total number of participants at the beginning of the plan year | **5** | 816 |
| **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** | 631 |
| **b** Retired or separated participants receiving benefits | **6b** | 0 |
| **c** Other retired or separated participants entitled to future benefits | **6c** | 241 |
| **d** Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 872 |
| **e** Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 0 |
| **f** Total. Add lines **6d** and **6e** | **6f** | 872 |
| **g** Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 842 |
| **h** Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 42 |
| **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:
2F 2G 2J 2K 2E 2R 3D 2S 2T

**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) | | **9b** Plan benefit arrangement (check all that apply) | |
|---|---|---|---|
| **(1)** | Insurance | **(1)** | Insurance |
| **(2)** | Code section 412(e)(3) insurance contracts | **(2)** | Code section 412(e)(3) insurance contracts |
| **(3)** X | Trust | **(3)** X | Trust |
| **(4)** | General assets of the sponsor | **(4)** | General assets of the sponsor |

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

| **a Pension Schedules** | | **b General Schedules** | |
|---|---|---|---|
| **(1)** X | **R** (Retirement Plan Information) | **(1)** X | **H** (Financial Information) |
| **(2)** | **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary | **(2)** | **I** (Financial Information – Small Plan) |
| | | **(3)** | ___ **A** (Insurance Information) |
| | | **(4)** X | **C** (Service Provider Information) |
| **(3)** | **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | **(5)** X | **D** (DFE/Participating Plan Information) |
| | | **(6)** | **G** (Financial Transaction Schedules) |

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

For calendar plan year 2009 or fiscal plan year beginning 10/01/2009 and ending 09/30/2010

**A** Name of plan
SPENCER STUART RETIREMENT BENEFITS PLAN

**B** Three-digit plan number (PN) ▶ 004

**C** Plan sponsor's name as shown on line 2a of Form 5500
SSI U. S. INC SPENCER STUART

**D** Employer Identification Number (EIN)
36-3538416

## Part I Service Provider Information (see instructions)

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

### 1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

CHARLES SCHWAB & CO. INC. AND AFFIL

94-1737782

**(b)** Enter name and EIN or address of person who provided you disclosure 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)

CHARLES SCHWAB & CO., INC.

94-1737782

| (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? |
|---|---|---|---|---|---|---|
| 25 33 50 59 62 71 | NONE | 12954 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [X] No [ ] |

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

BAXTER BROS INC DBA BAXTER INVESTME

13-1926156

| (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? |
|---|---|---|---|---|---|---|
| 50 26 | NONE | 10792 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

CHARLES SCHWAB BANK

42-1558009

| (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? |
|---|---|---|---|---|---|---|
| 49 50 52 62 | NONE | 35 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [X] 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 |
|---|---|---|
| CHARLES SCHWAB & CO AND AFFILIATES | 59 | 0 |
| **(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. | |
| SEE ATTACHMENT<br><br>11-1111111 | SEE ATTACHMENT | |

| **(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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

## DFE/Participating Plan Information

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

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

OMB No. 1210-0110

**2009**

**This Form is Open to Public Inspection.**

For calendar plan year 2009 or fiscal plan year beginning 10/01/2009 and ending 09/30/2010

**A** Name of plan
SPENCER STUART RETIREMENT BENEFITS PLAN

**B** Three-digit plan number (PN) ▶ 004

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
SSI U. S. INC SPENCER STUART

**D** Employer Identification Number (EIN)
36-3538416

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB INSTL LC VAL TRUST CL R

**b** Name of sponsor of entity listed in (a): CHARLES SCHWAB TRUST COMPANY

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 81-0625170-001 | C | 10495800 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB STABLE VALUE FUND

**b** Name of sponsor of entity listed in (a): CHARLES SCHWAB TRUST COMPANY

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 81-0625180-001 | C | 17344626 |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

# SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Financial Information

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

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

OMB No. 1210-0110

**2009**

**This Form is Open to Public Inspection**

For calendar plan year 2009 or fiscal plan year beginning 10/01/2009 and ending 09/30/2010

**A** Name of plan
SPENCER STUART RETIREMENT BENEFITS PLAN

**B** Three-digit plan number (PN) ▶ 004

**C** Plan sponsor's name as shown on line 2a of Form 5500
SSI U. S. INC SPENCER STUART

**D** Employer Identification Number (EIN)
36-3538416

## Part I Asset and Liability Statement

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

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 4821426 | 4042117 |
| **(2)** Participant contributions | 1b(2) | | 110509 |
| **(3)** Other | 1b(3) | 78230 | 50835 |
| **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) | 3140 | 24746 |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | 934956 | 1160247 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 26181948 | 27840426 |
| **(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) | 100935337 | 107983744 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | 6603424 | 8201354 |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | 1d(1) | | |
| | **(2)** Employer real property | 1d(2) | | |
| **e** | Buildings and other property used in plan operation | 1e | | |
| **f** | Total assets (add all amounts in lines 1a through 1e) | 1f | 139558461 | 149413978 |
| | **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 through1j) | 1k | 0 | 0 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 139558461 | 149413978 |

## Part II Income and Expense Statement

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

| | Income | | (a) Amount | (b) Total |
|---|---|---|---|---|
| **a** | **Contributions:** | | | |
| | **(1)** Received or receivable in cash from: **(A)** Employers | 2a(1)(A) | 4639408 | |
| | **(B)** Participants | 2a(1)(B) | 5443341 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 514854 | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 10597603 |
| **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) | 53779 | |
| | **(F)** Other | 2b(1)(F) | | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 53779 |
| | **(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) | 1377746 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 1377746 |
| | **(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) | | 2073699 |
| (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) | | 8430947 |
| **c** Other income | 2c | | 818228 |
| **d** Total income. Add all **income** amounts in column (b) and enter total | 2d | | 23352002 |
| **Expenses** | | | |
| **e** Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 13494635 | |
| (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) | | 13494635 |
| **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) | | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Investment advisory and management fees | 2i(3) | | |
| (4) Other | 2i(4) | 1850 | |
| (5) Total administrative expenses. Add lines 2i(1) through (4) | 2i(5) | | 1850 |
| **j** Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 13496485 |
| **Net Income and Reconciliation** | | | |
| **k** Net income (loss). Subtract line 2j from line 2d | 2k | | 9855517 |
| **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) [X] Disclaimer (4) [ ] Adverse

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

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

(1) Name: PLANTE & MORAN, PLLC (2) EIN: 38-1357951

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

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

## Part IV Compliance Questions

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

During the plan year:

| | | Yes | No | Amount |
|---|---|---|---|---|
| **a** | Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) | 4a | | X | |
| **b** | Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) | 4b | | X | |
| **c** | Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | 4c | | X | |
| **d** | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | 4d | | X | |
| **e** | Was this plan covered by a fidelity bond? | 4e | X | | 2000000 |
| **f** | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| **g** | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| **h** | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| **i** | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| **j** | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| **k** | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| **l** | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| **m** | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| **n** | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | X | |

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

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

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

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Retirement Plan Information

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

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

OMB No. 1210-0110

**2009**

**This Form is Open to Public Inspection.**

For calendar plan year 2009 or fiscal plan year beginning 10/01/2009 and ending 09/30/2010

**A** Name of plan
SPENCER STUART RETIREMENT BENEFITS PLAN

**B** Three-digit plan number (PN) ▶ 004

**C** Plan sponsor's name as shown on line 2a of Form 5500
SSI U. S. INC SPENCER STUART

**D** Employer Identification Number (EIN)
36-3538416

## Part I Distributions

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

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

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

EIN(s): 42-1558009

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

**3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. ..... **3**

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

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

**If the plan is a defined benefit plan, go to line 8.**

**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

**6** **a** Enter the minimum required contribution for this plan year ..... **6a**

**b** Enter the amount contributed by the employer to the plan for this plan year ..... **6b**

**c** Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) ..... **6c**

**If you completed line 6c, skip lines 8 and 9.**

**7** Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

**8** If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

## Part III Amendments

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

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

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

**11** **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

## Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

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

**e** Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

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

**e** Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

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

**e** Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

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

**e** Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

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

**e** Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

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

**e** Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

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

**e** Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

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

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

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

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

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

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

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

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

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

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

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

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

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

# Spencer Stuart Retirement Benefits Plan

## Financial Report
## September 30, 2010

# Spencer Stuart Retirement Benefits Plan

## Contents


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# Independent Auditor's Report

To the Trustees
Spencer Stuart Retirement Benefits Plan

We were engaged to audit the financial statements and supplemental schedule of Spencer Stuart Retirement Benefits Plan (the "Plan") as of September 30, 2010 and 2009 and for the year ended September 30, 2010 as listed in the accompanying table of contents. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Charles Schwab Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. 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 certifications from the Trustee as of September 30, 2010 and 2009 and for the year ended September 30, 2010 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 schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, 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 the Employee Retirement Income Security Act of 1974.

Plante & Moran, PLLC

Elgin, Illinois
March 2, 2011

Praxity
MEMBER
GLOBAL ALLIANCE OF INDEPENDENT FIRMS

# Spencer Stuart Retirement Benefits Plan

## Statement of Net Assets Available for Benefits

| | September 30, 2010 | September 30, 2009 |
|---|---|---|
| **Assets** | | |
| Participant-directed investments at fair value: | | |
| Mutual funds | $ 107,983,745 | $ 100,935,337 |
| Common collective trust funds | 27,840,426 | 26,181,948 |
| Self-directed brokerage accounts | 8,226,099 | 6,606,564 |
| Participant loans | 1,160,247 | 934,956 |
| Total participant-directed investments | 145,210,517 | 134,658,805 |
| Employee contributions receivable | 110,509 | - |
| Employer contributions receivable | 4,042,117 | 4,821,426 |
| Total contributions receivable | 4,152,626 | 4,821,426 |
| Accrued interest and dividends | 50,835 | 78,230 |
| **Net Assets Reflecting All Investments at Fair Value** | 149,413,978 | 139,558,461 |
| **Adjustment from Fair Value to Contract Value for Interest in Common Collective Trust Funds Relating to Fully Benefit-responsive Investment Contracts** | (118,858) | 804,184 |
| **Net Assets Available for Benefits** | **$ 149,295,120** | **$ 140,362,645** |

See Notes to Financial Statements.

# Spencer Stuart Retirement Benefits Plan

## Statement of Changes in Net Assets Available for Benefits
## Year Ended September 30, 2010

| | |
|---|---|
| **Additions to Net Assets** | |
| Contributions: | |
| Employee | $ 5,443,342 |
| Employer | 4,639,408 |
| Rollovers | 514,854 |
| Total contributions | 10,597,604 |
| Investment income: | |
| Interest and dividends | 2,079,961 |
| Net realized and unrealized gain on investments: | |
| Mutual funds | 7,782,511 |
| Common collective trust funds | 1,150,657 |
| Self-directed brokerage accounts | 818,228 |
| Net appreciation | 9,751,396 |
| Total investment income | 11,831,357 |
| Total additions | 22,428,961 |
| **Deductions from Net Assets** | |
| Benefits paid directly to participants or beneficiaries | 13,494,636 |
| Administrative expenses | 1,850 |
| Total deductions | 13,496,486 |
| **Net Increase** | 8,932,475 |
| **Net Assets Available for Benefits** | |
| Beginning of year | 140,362,645 |
| End of year | **$ 149,295,120** |

See Notes to Financial Statements.

## Note 1 - Plan Description

The following description of Spencer Stuart Retirement Benefits Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

**General** - The Plan is a defined contribution plan covering permanent employees of SSI (U.S.), Inc. d/b/a Spencer Stuart (the "Company") who are age 21 or older. The Plan specifically excludes temporary personnel. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

**Contributions** - The Plan provides for employee salary deferral 401(k) contributions subject to maximum tax-deferred limitations established by the Internal Revenue Code. Participants may also make contributions to the Plan in the form of a rollover of funds from another qualified plan.

For eligible employees, the Plan provides for employer-matching contributions of 50 percent of the participants' Roth and pretax contributions (excluding catch-up contributions) up to the first 2 percent of compensation deferred and 25 percent of the participants' pretax contributions in excess of 2 percent of compensation, up to a maximum of 6 percent of the employees' deferred compensation.

The Company also makes a profit-sharing contribution based on a discretionary percentage, as determined by the Company, of a participant's eligible compensation. The amount of profit-sharing contribution for 2010 was 5.0 percent of eligible wages plus 5.0 percent of all eligible wages above the Social Security wage limit.

**Participant Accounts** - Each participant's account is credited with the participant's contribution and allocations of the Company's contributions and plan earnings and charged with an allocation of administrative expenses. Allocations are based on participants' compensation or account balances as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants may direct the investments of their account balances into various investment options offered by the Plan.

For the years ended September 30, 2010 and 2009, investment options included a Personal Choice Retirement Account (PCRA), which is a self-directed brokerage option that allows participants to invest in their choice of investments, including mutual funds and individual stocks and bonds. Investments in the PCRA must be brokered by Charles Schwab & Co., Inc.

## Note 1 - Plan Description (Continued)

**Vesting** - Participants are immediately 100 percent vested in employee salary and rollover contributions and any income or loss thereon. Vesting in the Company's contribution portion of their accounts, plus actual earnings thereon, is based on years of service. Participants vest in Company contributions 20 percent after two years of service and another 20 percent per year thereafter until they become fully vested after six years of service. Upon obtaining the age of 55, participants become 100 percent vested in the Company's contribution portion regardless of the number of years of service.

**Forfeitures** - If a participant is not fully vested on his or her termination date, the nonvested amount of the account is forfeited. Forfeitures are used to reduce future Company contributions. At September 30, 2010 and 2009, forfeited account balances totaled approximately $759,000 and $367,000, respectively.

**Benefit Payments** - Distributions are payable upon retirement, death, disability, or termination of employment in the form of either an annuity or a lump-sum amount equal to the vested balance of a participant's account.

**Termination** - While it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. Upon termination of the Plan, participants become 100 percent vested in their account balances.

**Party-in-interest Transactions** - Certain plan assets are in investment funds managed by Charles Schwab Trust Company (Charles Schwab) or its affiliates. Charles Schwab is the trustee of the Plan; therefore, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines.

**Participant Loans** - Participants may borrow from their accounts subject to certain maximum and minimum amounts as prescribed in the Plan and in the Internal Revenue Code. Loans are collateralized by the participant's account balance and bear interest at a market rate.

**Hardship Withdrawals** - Participants may request that all or a portion of their account be distributed in the case of severe financial hardship, as defined in the plan agreement. The Company must approve any such hardship withdrawals.

## Note 2 – Summary of Significant Accounting Policies

**Investment Valuation** - The Plan's investments are stated at fair value, except for the Charles Schwab Stable Value Fund, which is valued at contract value. Contract value represents investments at cost plus accrued interest income less amounts withdrawn to pay benefits. The fair value of the Charles Schwab Stable Value Fund is based on discounting the related cash flows of the underlying guaranteed investment contracts based on current yields of similar instruments with comparable durations. Investments in the remaining common collective trust fund are stated at fair value, based on the fair value of the underlying assets. Participant loans are valued at their outstanding balances, which approximate fair value. All other investments are valued based on quoted market prices.

The methods described above may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date (see Note 4).

**Benefit Payments** - Benefits are recorded when paid.

**Administrative Expenses** - Various administrative costs are paid by the Company.

**Use of Estimates** - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

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

**Subsequent Events** - The financial statements and related disclosures include evaluation of events up through and including March 2, 2011, which is the date the financial statements were available to be issued.

## Note 2 - Summary of Significant Accounting Policies (Continued)

**New Accounting Pronouncements** - In September 2010, the Financial Accounting Standards Board issued a new standard that requires defined contribution plans classify participant loans as notes receivable from participants, which are segregated from plan investments and measured at their unpaid principal balance plus accrued unpaid interest. The standard is effective for fiscal years beginning after December 15, 2010 and will be applied retrospectively for all periods presented. Management has determined that the impact upon adoption of the new standard on the Plan's financial statements would not be material.

## Note 3 - Unaudited Investment Information

Charles Schwab Trust Company (the "Trustee") holds the Plan's investments and executes all investment transactions. The investment balances and related investment results included in the accompanying financial statements and supplemental schedule of assets held at end of year are based solely on information provided by the Trustee.

Significant investments at September 30 are as follows:

| | 2010 | 2009 |
|---|---|---|
| Common collective trust fund - At contract value - | | |
| Charles Schwab Stable Value Fund | $ 17,225,769 | $ 17,368,980 |
| Common collective trust fund - At fair value - | | |
| Schwab Institutional Large Cap Fund | 10,495,799 | 9,617,152 |
| Self-directed brokerage accounts - At fair value - | | |
| Personal Choice Retirement Account | 8,226,099 | 6,606,564 |
| Mutual funds - At fair value: | | |
| Templeton Institutional Foreign Equity | 15,370,399 | 16,715,823 |
| Schwab 1000 - Select Shares Fund | 11,714,718 | 11,851,665 |
| Oakmark Equity and Income Fund | 14,498,152 | 13,814,918 |
| PIMCO Total Return Fund | 19,121,624 | 17,029,922 |
| Munder Midcap Core Growth | 8,230,589 | 7,878,111 |
| Growth Fund of America R5 | 9,449,675 | 9,081,448 |

## Note 4 - Fair Value Measurements

The following tables present information about the Plan's assets measured at fair value on a recurring basis at September 30, 2010 and 2009 and the valuation techniques used by the Plan to determine those fair values.

**Level 1** - In general, fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Plan has the ability to access.

## Note 4 – Fair Value Measurements (Continued)

**Level 2** - Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets and other inputs such as interest rates and yield curves that are observable at commonly quoted intervals.

**Level 3** - Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset. Significant Level 3 inputs include market interest rates and the remaining repayment terms of the individual loans.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

The Plan also holds other assets not measured at fair value on a recurring basis, including accrued income and unsettled trades. The fair value of these assets is equal to the carrying amounts in the accompanying financial statements due to the short maturity of such instruments.

**Assets Measured at Fair Value on a Recurring Basis at September 30, 2010**

| | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) | Balance at September 30, 2010 |
|---|---|---|---|---|
| **Mutual Funds** | | | | |
| Equity investments | $ 78,468,670 | $ - | $ - | $ 78,468,670 |
| Fixed-income investment | 19,121,624 | - | - | 19,121,624 |
| Balanced investment | 391,217 | - | - | 391,217 |
| Retirement year investments | 10,002,234 | - | - | 10,002,234 |
| **Common Collective Trust Funds** | | | | |
| Equity investments (1) | - | 10,495,799 | - | 10,495,799 |
| Stable value investment (2) | - | 17,344,627 | - | 17,344,627 |
| **Self-directed Brokerage Accounts** | 8,226,099 | - | - | 8,226,099 |
| **Participant Loans** | - | - | 1,160,247 | 1,160,247 |
| Total | $ 116,209,844 | $ 27,840,426 | $ 1,160,247 | $ 145,210,517 |

## Note 4 - Fair Value Measurements (Continued)

**Assets Measured at Fair Value on a Recurring Basis at September 30, 2009**

| | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) | Balance at September 30, 2009 |
|---|---|---|---|---|
| **Mutual Funds** | | | | |
| Equity investments | $ 76,505,238 | $ - | $ - | $ 76,505,238 |
| Fixed-income investment | 17,029,922 | - | - | 17,029,922 |
| Balanced investment | 331,976 | - | - | 331,976 |
| Retirement year investments | 7,068,201 | - | - | 7,068,201 |
| **Common Collective Trust Funds** | | | | |
| Equity investments (1) | - | 9,617,152 | - | 9,617,152 |
| Stable value investment (2) | - | 16,564,796 | - | 16,564,796 |
| **Self-directed Brokerage Accounts** | 6,606,564 | - | - | 6,606,564 |
| **Participant Loans** | - | - | 934,956 | 934,956 |
| Total | $ 107,541,901 | $ 26,181,948 | $ 934,956 | $ 134,658,805 |

(1) The Plan holds shares or interests in an actively managed common collective trust fund at both September 30, 2010 and 2009. There were no unfunded commitments and no redemption limitations or notice periods. This class invests primarily in investment securities which may include common stocks, options, and futures. Investments are valued at the net asset value per share multiplied by the number of shares held as of the measurement date.

(2) The Plan holds shares or interests in an actively managed common collective trust stable value fund at both September 30, 2010 and 2009. There were no unfunded commitments and no redemption limitations or notice periods. This class invests primarily in a variety of fixed-income investments which may include corporate bonds, both U.S. and non-U.S. municipal securities, and wrapper contracts. Investments are valued at the net asset fair value per share multiplied by the number of shares held as of the measurement date.

Changes in Level 3 assets measured at fair value on a recurring basis for the year ended September 30, 2010 are as follows:

| | Participant Loans |
|---|---|
| Balance at September 30, 2009 | $ 934,956 |
| Issuances and settlements - Net | 225,291 |
| Balance at September 30, 2010 | $ 1,160,247 |

## Note 5 – Tax Status

The Plan is a prototype plan. The prototype plan has received a favorable opinion letter from the Internal Revenue Service (IRS) that the plan, as designed, is qualified for federal income tax-exempt status. Although the Plan has been amended since receiving the determination letter, management believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. The Plan has not individually sought its own determination letter.

## Note 6 – Reconciliation to Form 5500

Amounts related to fully benefit-responsive investment contracts are recorded on Form 5500 at fair value for the years ended September 30, 2010 and 2009 and are reported at contract value for both years on the financial statements. The net assets on the financial statements were lower than those on Form 5500 by $118,858 and higher by $804,184 at September 30, 2010 and 2009, respectively. Additionally, the investment gain on the financial statements was lower than that on Form 5500 by $923,042 for the year ended September 30, 2010.

# Spencer Stuart Retirement Benefits Plan

## Schedule of Assets Held at End of Year
## Form 5500, Schedule H, Line 4i
## EIN 36-3538416, Plan No. 004
## September 30, 2010

| (a)(b) Identity of Issuer | (c) Description of Investment | (d) Cost | (e) Current Value |
|---|---|---|---|
| Charles Schwab Trust Company | Common collective trust funds - At fair value: | | |
| | Charles Schwab Stable Value Fund | * | $ 17,344,627 |
| | Schwab Institutional Large Cap Fund | * | 10,495,799 |
| | Mutual funds - At fair value: | | |
| Templeton Investments | Templeton Institutional Foreign Equity | * | 15,370,399 |
| PIMCO | PIMCO Total Return Fund | * | 19,121,624 |
| Oakmark | Oakmark Equity and Income Fund | * | 14,498,152 |
| Charles Schwab Trust Company | Schwab 1000 - Select Shares Fund | * | 11,714,718 |
| American Funds | Growth Fund of America R5 | * | 9,449,675 |
| Munder Capital Management | Munder Midcap Core Growth | * | 8,230,589 |
| Baron Funds | Baron Growth Fund | * | 5,730,182 |
| JP Morgan Chase | JP Morgan Mid Cap Value Select | * | 5,382,402 |
| American Beacon Funds | American Beacon Small Cap Value | * | 4,524,368 |
| Vanguard | Vanguard Target Retirement 2030 | * | 3,090,507 |
| Vanguard | Vanguard Target Retirement 2040 | * | 2,648,164 |
| Vanguard | Vanguard Target Retirement 2020 | * | 2,383,410 |
| Henderson Global Investors | Henderson International Opportunities | * | 2,598,447 |
| Third Avenue Management | Third Avenue Real Estate Value | * | 969,738 |
| Vanguard | Vanguard Target Retirement 2010 | * | 1,704,848 |
| Vanguard | Vanguard Target Retirement Income | * | 391,217 |
| Vanguard | Vanguard Target Retirement 2050 | * | 175,305 |
| Charles Schwab & Co., Inc. | Self-directed brokerage account investments | * | 8,226,099 |
| Participants | Participant loans with interest rates ranging from 4.25 percent to 9.25 percent | - | 1,160,247 |
| | Total investments | | **$ 145,210,517** |

* Cost information not required

# Schedule H, line 4i - Schedule of Assets (Held at End of Year)

NAME OF PLAN SPONSOR: **Spencer Stuart**
NAME OF PLAN: **Spencer Stuart Retirement Benefits Plan**
EIN: **36-3538416**
PLAN NUMBER: **004**

| (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 |
|---|---|---|---|---|
| * | PARTICIPANT LOANS | Loans (4.25%-9.25%) | | 1,160,247 |
| * | SCHWAB STABLE VALUE FUND | Common Collective Trust Fund | | 17,344,626 |
| * | SCHWAB INST LC VAL TRUST CL R | Common Collective Trust Fund | | 10,495,800 |
| | PCRA | Self-Directed Brokerage Account | | 8,201,354 |
| | AMERICAN BEACON SCAP VAL INSTL | Registered Investment Company | | 4,524,368 |
| | BARON GROWTH FUND | Registered Investment Company | | 5,730,181 |
| | GROWTH FUND OF AMERICA R5 | Registered Investment Company | | 9,449,674 |
| | HENDERSON INTL OPPORTUNITIES A | Registered Investment Company | | 2,598,447 |
| | JP MORGAN MIDCAP VALUE INSTL | Registered Investment Company | | 5,382,402 |
| | MUNDER MIDCAP CORE GROWTH Y | Registered Investment Company | | 8,230,589 |
| | OAKMARK EQUITY INCOME | Registered Investment Company | | 14,498,152 |
| | PIMCO TOTAL RETURN FUND | Registered Investment Company | | 19,121,624 |
| * | SCHWAB 1000 INDEX FUND | Registered Investment Company | | 11,714,718 |
| | TEMPLETON INSTL FOREIGN EQUITY | Registered Investment Company | | 15,370,399 |
| | THIRD AVENUE REAL ESTATE VALUE | Registered Investment Company | | 969,738 |
| | VANGUARD TARGET RETIREMNT 2010 | Registered Investment Company | | 1,704,848 |
| | VANGUARD TARGET RETIREMNT 2020 | Registered Investment Company | | 2,383,410 |
| | VANGUARD TARGET RETIREMNT 2030 | Registered Investment Company | | 3,090,507 |
| | VANGUARD TARGET RETIREMNT 2040 | Registered Investment Company | | 2,648,164 |
| | VANGUARD TARGET RETIREMNT 2050 | Registered Investment Company | | 175,305 |
| | VANGUARD TARGET RETMT INCOME | Registered Investment Company | | 391,217 |
| | LIMITED PARTNERSHIP | Limited Partnership | | 24,746 |

**SPENCER STUART RETIREMENT BENEFITS PLAN**

**Schedule C, Part I, Line 3 - Service Provider Indirect Compensation Information**

**September 30, 2010**

**EIN: 36-3538416**

**Plan Number: 004**

**Received by Charles Schwab & Co., Inc. (EIN#94-1737782)**

| Fund Family/Provider | EIN | Formula |
|---|---|---|
| Allianz Funds | 33-0457728 | Rate of 0.01% of average daily balance of asset(s) |
| American Funds | 95-1411037 | Rate of 0.05% of average daily balance of asset(s) |
| Baron Capital Group | 13-3122938 | Rate of 0.40% of average daily balance of asset(s) |
| Henderson Global | 06-1217855 | Rate of 0.40% of average daily balance of asset(s) |
| JPMorgan | 13-2624428 | Rate of 0.38% of average daily balance of asset(s) |
| Munder | 38-3212521 | Rate of 0.25% of average daily balance of asset(s) |
| Oakmark | 04-3276558 | Rate of 0.35% of average daily balance of asset(s) |
| Schwab Funds | 94-3106735 | Range of 0.05 - 0.10% of average daily balance of•assets |
| Third Avenue | 01-0690900 | Rate of 0.40% of average daily balance of asset(s) |

**Received by Charles Schwab Bank (EIN#42-1558009)**

| Fund Family/Provider | EIN | Formula |
|---|---|---|
| Schwab Funds | 94-3106735 | Rate of 0.25% of average daily balance of asset(s) |

**Received by Charles Schwab & Co., Inc. (EIN#94-1737782)**

| Fund Family/Provider | EIN | Formula |
|---|---|---|
| Allianz Funds | 33-0457728 | Range of 0.01 - 0.40% of average daily balance of•assets |
| Amana | 35-6447892 | Rate of 0.40% of average daily balance of asset(s) |
| American Funds | 95-1411037 | Rate of 0.35% of average daily balance of asset(s) |
| Artisan | 39-1811840 | Rate of 0.40% of average daily balance of asset(s) |
| Credit Suisse | 13-3442768 | Rate of 0.40% of average daily balance of asset(s) |
| Davis Funds | 52-1346931 | Rate of 0.40% of average daily balance of asset(s) |
| Dreman | 22-3499132 | Rate of 0.40% of average daily balance of asset(s) |
| First Eagle | 13-3392291 | Rate of 0.40% of average daily balance of asset(s) |
| FMI Funds | 39-1861095 | Rate of 0.45% of average daily balance of asset(s) |
| Forward Funds | 23-2696899 | Rate of 0.40% of average daily balance of asset(s) |
| Janus | 43-1804048 | Rate of 0.34% of average daily balance of asset(s) |
| Matthews Asia Funds | 94-3250972 | Rate of 0.33% of average daily balance of asset(s) |
| Metzler/Payden | 95-4695230 | Rate of 0.22% of average daily balance of asset(s) |
| Natixis Funds | 04-3200027 | Rate of 0.35% of average daily balance of asset(s) |
| Oakmark | 04-3276558 | Rate of 0.35% of average daily balance of asset(s) |
| OppenheimerFunds | 13-2527171 | Rate of 0.50% of average daily balance of asset(s) |
| Rydex\|SGI | 48-0409770 | Rate of 0.12% of average daily balance of asset(s) |
| Schwab Funds | 94-3106735 | Range of 0.10 - 0.25% of average daily balance of•assets |
| Sound Shore | 06-1332926 | Rate of 0.40% of average daily balance of asset(s) |
| The Arbitrage Fund | 36-4380398 | Rate of 0.40% of average daily balance of asset(s) |
| Wasatch | 87-0319391 | Rate of 0.40% of average daily balance of asset(s) |
| Wintergreen Funds | 20-2940772 | Rate of 0.40% of average daily balance of asset(s) |
| Yacktman | 36-3831621 | Rate of 0.40% of average daily balance of asset(s) |