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

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

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
GHD INC. 401(K) EMPLOYEES' SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 002

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.)
GHD INC.

ONE REMINGTON PARK DRIVE
CAZENOVIA, NY 13035

2b Employer Identification Number (EIN)
98-0425935

2c Sponsor's telephone number
315-655-8161

2d Business code (see instructions)
541330

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.	10/15/2011	MICHELLE L. BENNETT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2011	MICHELLE L. BENNETT
	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")
GHD INC.

ONE REMINGTON PARK DRIVE
CAZENOVIA, NY 13035

3b Administrator's EIN
98-0425935

3c Administrator's telephone number
315-655-8161

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	423
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**	309
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	115
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	424
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	424
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	424
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 2G 2J 2K 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)	X	Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan
GHD INC. 401(K) EMPLOYEES' SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
98-0425935

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
JOHN HANCOCK LIFE INSURANCE COMPANY OF NEW YORK

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-3646501	86375	84659	407	01/01/2010	12/31/2010

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
33223	25591

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
ENTERPRISE GENERAL INSURANCE AGENCY
27-01 QUEENS PLAZA NORTH
LONG ISLAND CITY, NY 11101

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
19027			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
EBS-RMSCO, INC.
115 CONTINUUM DR
LIVERPOOL, NY 13088

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	16403	TPA COMPENSATION	5

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

HAZARD & SIEGEL AGENCY, LLC
5790 WIDEWATERS PARKWAY
DEWITT, NY 13214

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
14196			3

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

EBS-RMSCO, INC.
115 CONTINUUM DR
LIVERPOOL, NY 13088

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
	7238	OTHER PAYMENTS	5

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

EBS-RMSCO, INC.
115 CONTINUUM DR
LIVERPOOL, NY 13088

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
	1890	TPA FEES	5

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

EBS-RMSCO, INC.
115 CONTINUUM DR
LIVERPOOL, NY 13088

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
	60	TPA IRA R/O PAYMENT	5

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	**4**	
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	30058277

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

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

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	0
d	Total of balance and additions (add **b** and **c(6)**)			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	0
f	Balance at the end of the current year (subtract **e(5)** from **d**)			**7f**	

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2010** **This Form is Open to Public Inspection.**

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan	**B** Three-digit plan number (PN) ▶	
GHD INC. 401(K) EMPLOYEES' SAVINGS PLAN		002
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
GHD INC.	98-0425935	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

(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 ☐

(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 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

2010

This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan
GHD INC. 401(K) EMPLOYEES' SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
GHD INC.

D Employer Identification Number (EIN)
98-0425935

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: GALLIARD STABLE RETURN-CLASS J

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

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)
94-3371778-001	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: JOHN HANCOCK NEW YORK

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY OF NEW YORK

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)
13-3646501-000	P	29913706

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

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

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan
GHD INC. 401(K) EMPLOYEES' SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
98-0425935

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)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	187266	144571
(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)	482928	508146
(9) Value of interest in common/collective trusts	1c(9)	671800	0
(10) Value of interest in pooled separate accounts	1c(10)	24056517	29913706
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	25398511	30566423
	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		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	25398511	30566423

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)	699954	
	(B) Participants	2a(1)(B)	1851556	
	(C) Others (including rollovers)	2a(1)(C)	157985	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2709495
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)	28277	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		28277
	(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)		
	(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)		

		(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)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		3718385
(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)		
c Other income	2c		52420
d Total income. Add all **income** amounts in column (b) and enter total	2d		6508577
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1239291	
(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)		1239291
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		62202
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	39172	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		39172
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1340665
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		5167912
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: DANNIBLE & MCKEE, LLP **(2)** EIN: 33-0996661

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		1000000
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)



CLIENTS | PEOPLE | PERFORMANCE

GHD, INC. 401(k) EMPLOYEES' SAVINGS PLAN

FINANCIAL STATEMENTS

AND

SUPPLEMENTAL SCHEDULE

* * *

DECEMBER 31, 2010 AND 2009

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DANNIBLE & MCKEE, LLP
Certified Public Accountants and Consultants
Financial Plaza, 221 S. Warren St., Syracuse, New York 13202-1628
(315) 472-9127 Fax (315) 472-0026

Independent Auditor's Report

October 7, 2011

To the Participants, Plan Administrator and Trustees of the
GHD, Inc. 401(k) Employees' Savings Plan

We were engaged to audit the accompanying statements of net assets available for benefits of the GHD, Inc. 401(k) Employees' Savings Plan as of December 31, 2010 and 2009, and the related statements of changes in net assets available for benefits for the years then ended, and supplemental Schedule H, Line 4i - Schedule of Assets Held (At End of Year) as of December 31, 2010. 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 6, which was certified by TD Ameritrade Trust Company and John Hancock Life Insurance Company of New York, the Custodians 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 Custodians hold the Plan's investment assets and execute investment transactions. The plan administrator has obtained certification from the Custodians, as of and for the years ended December 31, 2010 and 2009, that the information provided to the plan administrator by the Custodians 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 Custodians, has 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.

Dannible & McKee, LLP

Dannible & McKee, LLP
Syracuse, New York

GHD, INC. 401(k) EMPLOYEES' SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
Assets	2010	2009
Investments, at fair value (Notes 2, 6 and 7)	$ 30,058,277	$ 24,916,927
Receivables:		
Notes receivable from participants (Notes 1 and 2)	508,146	482,928
Net assets available for benefits at fair value	30,566,423	25,399,855
Adjustment from fair value to contract value for fully benefit-responsive investment contracts (Note 2)	-	(1,344)
Net assets available for benefits	$ 30,566,423	$ 25,398,511

See accompanying notes to financial statements.

GHD, INC. 401(k) EMPLOYEES' SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Year ended December 31,	
	2010	2009*
Additions in net assets attributed to:-		
Investment income (Notes 2, 6 and 7):		
Net appreciation in fair value of investments	$ 3,718,385	$ 5,744,413
Other income	52,420	11,236
Total investment income	3,770,805	5,755,649
Interest received on notes receivable from participants (Notes 1 and 2)	28,277	24,693
Contributions (Note 1):		
Participant	1,851,556	1,624,036
Employer	699,954	615,029
Rollover	157,985	144,314
Total contributions	2,709,495	2,383,379
Transfers in from merged plans (Note 4)	-	3,069,591
Total additions	6,508,577	11,233,312
Deductions from net assets attributed to:		
Benefits paid to participants (Notes 1 and 2)	1,239,291	2,259,204
Deemed distributions (Note 1)	62,202	19,168
Administrative expenses (Notes 2 and 5)	39,172	39,075
Total deductions	1,340,665	2,317,447
Net increase	5,167,912	8,915,865
Net assets available for benefits:		
Beginning of year	25,398,511	16,482,646
End of year	$ 30,566,423	$ 25,398,511

* Reclassified - See Note 2.

See accompanying notes to financial statements.

Note 1 - Description of the Plan

This Plan originally became effective on January 1, 1994, under the name Stearns & Wheler, LLC 401(k) Plan. The Plan was subsequently amended and restated as of January 1, 1996, and January 1, 2003. On February 13, 2009, GHD, Inc., an international engineering firm, purchased the assets of Stearns & Wheler, Inc., at which time the employees of Stearns & Wheler, Inc., Stearns & Wheler, LLC and Ten Albany, LLC became employees of GHD, Inc. and GHD, Inc. (the "Plan Sponsor") became the sole participating employer and sponsor of the Stearns & Wheler, LLC 401(k) Plan ("S&W Plan"). Effective July 1, 2009, the S&W Plan was amended and restated to rename the Plan to the GHD, Inc. 401(k) Employees' Savings Plan (the "Plan") and merged the plan assets of certain acquired companies (Note 4).

The Plan is a defined contribution profit sharing plan under Section 401(a) of the Internal Revenue Code (the "Code") with a Section 401(k) salary deferral arrangement. All assets acquired under the Plan are the result of employer or participant contributions thereto, and all income and other additions thereto are administered, distributed, forfeited or otherwise governed by the provisions of the Plan and the Employee Retirement Income Security Act of 1974 (ERISA). Participants should refer to the plan document for a complete description of the Plan's provisions. The following is a summary of those provisions.

Eligibility - The Plan covers all employees of the Plan Sponsor who have attained age twenty-one. After meeting the eligibility requirements, employees can begin participating in the Plan as of January 1st, April 1st, July 1st and October 1st.

Vesting - Participants are immediately 100% vested in all employer contributions and their 401(k) salary deferral contributions plus earnings thereon; accordingly, there are no forfeitures.

Contributions - Employees participating in the Plan can elect to defer and contribute to their employee deferral account the maximum amount allowed by the Code. Participants are allowed to make rollover contributions to the Plan. The Plan accepts Roth elective deferrals made by the participants. The Plan Sponsor made 3% Safe Harbor contributions of $699,954 and $615,029 for the years ended December 31, 2010 and 2009, respectively, for all eligible employees. Also, the Plan Sponsor can make a discretionary profit sharing contribution, as determined annually by the members of the Plan Sponsor. There were no discretionary contributions made for the years ended December 31, 2010 and 2009, respectively.

Participant accounts - Each participant's account is credited with the participant's elective salary deferral contribution and any applicable Plan Sponsor discretionary matching and profit sharing contributions. The Plan Sponsor's discretionary profit sharing contribution is allocated to participants' accounts based upon the participant's compensation under an allocation formula in the plan document, which includes a factor for compensation in excess of the social security integration level. Terminated participants do not share in the allocation of contributions. The benefit to which a participant is entitled is the vested benefit that can be provided from the participant's account.

Notes receivable from participants - Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Loan terms cannot exceed five years, unless the loan is used for the purchase of a personal residence. The loan is secured by the vested balance in the participant's account and bears interest at a rate commensurate with the local prevailing rates as determined by the plan administrator. Interest rates range from 4.25% to 9.25%. Principal and interest are paid ratably through payroll deductions.

Deemed distributions - Deemed distributions represent the amount of unpaid principal on loans for participants who are actively participating in the Plan and have not continued to make payments on the outstanding loans, as required under the participant loan program. There were deemed distributions of $62,202 and $19,168 for the years ended December 31, 2010 and 2009, respectively.

Payment of benefits - Upon termination of service due to death or retirement, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account or annual instalments over a period selected by the participant, which may not exceed the participant's life expectancy or an annuity. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum distribution.

Plan termination - Although it has not expressed any intent to do so, the Plan Sponsor has the right under the plan document to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

Note 2 - Summary of significant accounting policies

Method of accounting - The financial statements of the Plan are prepared on the accrual method of accounting.

Use of estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires plan management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of plan income and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Risks and uncertainties - The Plan provides for various investment options in any combination of mutual funds and other investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit. The value, liquidity and related income of these securities are sensitive to changes in economic conditions, including real estate value, delinquencies or defaults or both, and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits.

Valuation of investments and income recognition - Investments are stated at fair market value (Note 7). The investments are certified by TD Ameritrade Trust Company and John Hancock Life Insurance Company of New York, the Plan's Custodians for the years ended December 31, 2010 and 2009, (Note 6).

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Dividend income is recorded as of the ex-dividend date. Interest and dividend income earned on mutual funds are reported as part of the net appreciation in fair value of investments in the statements of changes in net assets available for benefits. Information provided by the Custodians of the Plan does not provide enough detail to properly segregate the interest and dividend income.

The Galliard Stable Value Return Class J investment option is a fully benefit-responsive investment contract as defined by authoritative guidance issue by the Financial Accounting Standards Board (FASB), which states that contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts, because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The accompanying statements of net assets available for benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The accompanying statements of changes in net assets available for benefits are prepared on a contract value basis. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investments at contract value. There are no reserves against contract value for credit risk of the contract issuer or otherwise. If an event occurs that may impair the ability of the contract issuer to perform in accordance with the contract terms, fair value may be less than contract value. Effective July 20, 2010, the Plan no longer participated in the Galliard Stable Value Return Class J Fund. The average yield utilized was 3.40% for the year ended December 31, 2009. The crediting interest rate to the fund was 3.32% for the year ended December 31, 2009.

Notes receivable from participants - Notes receivable from participants are measured at their unpaid principal balance plus accrued but unpaid interest. A note receivable is considered to be in default if any amount remains unpaid for more than ninety days after the amount is due. After ninety days, the unpaid balance including interest shall become immediately due and payable and shall be deemed to have been distributed for tax purposes. Currently, there is no valuation allowance recorded; however, management will record an allowance, if and when potentially uncollectible participant notes receivable becomes material

Administrative expenses - Expenses of managing the investments are paid directly out of the Plan's assets. Other administrative expenses, including maintaining participant accounts, legal and accounting expenses, are paid by the Plan Sponsor (Note 5).

Payment of benefits - Benefits are recorded when paid.

Economic dependency and concentration of credit risk - Approximately 80% and 78% of the Plan's investments are invested with the John Hancock Funds as of December 31, 2010 and 2009, respectively. Approximately 10% of the Plan's investments are invested with American Funds as of December 31, 2010 and 2009. Accordingly, the Plan is dependent upon the financial condition of the John Hancock Funds and the American Funds

Subsequent events - Management has evaluated subsequent events through October 7, 2011, the date that the financial statements were available for issue. Certain amendments occurred subsequent to December 31, 2010, see Note 4.

Reclassification - Certain amounts in the 2009 financial statements have been reclassified to conform to the 2010 presentation.

Note 3 - Income tax status

The Internal Revenue Service has determined and informed the Plan Sponsor that the Plan is designed in accordance with applicable sections of the Code. Accordingly, the Plan has been accounted for as a tax-exempt plan. The Plan has been amended since receiving the determination letter. However, the plan administrator and the Plan's counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Code.

The Plan has reviewed its operations for uncertain tax positions and believes there are no significant exposures. The Plan will include penalties and interest on income tax liabilities in administrative expenses, if such amounts arise. The Plan did not incur any penalties and interest for the years ended December 31, 2010 or 2009. The Plan is no longer subject to regulatory examinations by tax authorities for the closed tax years before 2007.

Note 4 - Plan amendment

Effective July 1, 2011, certain employees of the Plan Sponsor were transferred to a related entity, GHD Environmental Services, Inc. The Plan was amended on June 16, 2011, to make GHD Environmental Services, Inc. a participating employer and allow employees of GHD Environmental Services, Inc. to participate in the Plan effective July 1, 2011.

As stated in Note 1, effective July 1, 2009, the Plan was amended and restated to rename the Plan to the GHD, Inc. 401(k) Employees' Savings Plan and to merge the RoseWater Engineering, Inc. 401(k) Profit Sharing Plan ("RoseWater Plan") and the Geometer, Inc. 401(k) Profit Sharing Plan ("Geometer Plan") into the Plan. During 2009, the net assets of the RoseWater Plan of $1,715,331 and the Geometer Plan of $1,354,260 were transferred into the Plan and are reported as transfers in from merged plans on the statement of changes in net assets.

Note 5 - Party-in-interest transactions

TD Ameritrade Trust Company and John Hancock Life Insurance Company of New York are plan custodians as defined by the Plan and therefore; qualify as exempt parties-in-interest. Certain plan investments are funds managed by John Hancock. Investment fees paid by the Plan for investment management services, which are party-in-interest transactions, were included in the net appreciation in fair value of investments on the accompanying statements of changes in net assets available for benefits. The Plan contracts EBS-RMSCO, Inc. and John Hancock Life

Insurance Company of New York to provide recordkeeping and third party administrative services. These services qualify as party-in-interest transactions. Fees paid to EBS-RMSCO, Inc. and John Hancock Life Insurance Company of New York for the years ended December 31, 2010 and 2009, were $3,212; $35,960 and $20,034; $19,041, respectively. These fees are included in administrative fees in the accompanying statements of changes in net assets available for benefits.

Note 6 - Information certified by the Plan's Custodians

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, TD Ameritrade Trust Company and John Hancock Life Insurance Company of New York, the Plan's Custodians, have certified that the following information included in the accompanying financial statements and supplemental schedule is complete and accurate as of and for the years ended December 31, 2010 and 2009. Furthermore, the Plan's independent accountants did not perform auditing procedures with respect to this information except for comparing such information to the related information included in the financial statements and supplemental schedule. Investments that represent 5% ($1,528,321 for 2010 and $1,269,926 for 2009) or more of the Plan's net assets are identified below.

	December 31,	
	2010	2009
Investments, at fair value:-		
Common Collective Trust Funds:		
Galliard Stable Return	$ -	$ 673,144
John Hancock Life Insurance Company of New York pooled separate accounts:		
Lifestyle Balanced	7,677,666	6,679,477
Lifestyle Growth	3,536,682	2,839,044
Lifestyle Aggressive	2,581,735	2,004,358
Retirement Living at 2025	1,822,067	1,426,920
All other pooled separate accounts	14,295,556	11,106,718
Total pooled separate accounts	29,913,706	24,056,517
John Hancock Life Insurance Company of New York Money Market Account	144,571	72,780
TD Ameritrade Trust Company Money Market Account	-	114,486
Total Money Market Funds	144,571	187,266
Total investments	$ 30,058,277	$ 24,916,927

The Plan's investment income, including gains and losses on investments bought and sold as well as held during the year and includes interest and dividend income, is as follows:

	Year ended December 31,	
	2010	2009
Investment income:		
Net appreciation in fair value of investments	$ 3,718,385	$ 5,744,413

Note 7 - Fair value measurements

FASB has published authoritative guidance on fair value measurements, which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under the authoritative guidance are described as follows:

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

Level 2 — Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 — Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2010 and 2009.

Pooled separate accounts - Pooled separate accounts are made up of registered investments of John Hancock Life Insurance Company of New York, which are valued at the closing price reported on the active market on which the individual security is traded. The net asset value of the pooled separate accounts reported to participants are determined on a daily basis by John Hancock and are published on their website and on the statements provided to participants. The net asset values of the underlying investment within the pooled separate accounts may be different from values of the assets reported on the open market because of service fees, maintenance charges and other items (Level 2).

Common Collective Trust (CCT) - The common collective trust account is made up of investment contracts and security-backed contracts. The net asset value (NAV) of a common collective trust account is based on the market value of its underlying investments. The net asset value is not a publicly quoted price in the active market, however, each of the individual prices of the investments are able to be obtained from active market prices (Level 2).

Money Market Funds - Managed portfolios including commercial paper and other fixed income securities issued by U.S. and foreign corporations, asset-backed commercial paper, U.S. government securities, obligations of foreign governments and U.S. and foreign banks, valued at the closing price reported on the active market on which the individual security is traded (Level 2).

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value:

	Assets at Fair Value as of December 31, 2010			
	Level 1	Level 2	Level 3	Total
Pooled Separate Accounts:				
Growth Fund	$ -	$ 24,060,154	$ -	$ 24,060,154
Value Fund	-	2,676,748	-	2,676,748
Blend Fund	-	2,308,653	-	2,308,653
Term Bond	-	695,914	-	695,914
U.S. Government Securities	-	172,237	-	172,237
Total pooled separate accounts	-	29,913,706	-	29,913,706
Money Market Funds	-	144,571	-	144,571
Total assets at fair value	$ -	$ 30,058,277	$ -	$ 30,058,277

	Assets at Fair Value as of December 31, 2009			
	Level 1	Level 2	Level 3	Total
Pooled Separate Accounts:				
Growth Fund	$ -	$ 19,498,734	$ -	$ 19,498,734
Value Fund	-	2,008,332	-	2,008,332
Blend Fund	-	2,004,144	-	2,004,144
Term Bond	-	452,049	-	452,049
U.S. Government Securities	-	93,258	-	93,258
Total pooled separate accounts	-	24,056,517	-	24,056,517
Common Collective Trust	-	673,144	-	673,144
Money Market Funds	-	187,266	-	187,266
Total assets at fair value	$ -	$ 24,916,927	$ -	$ 24,916,927

SUPPLEMENTAL SCHEDULE

GHD, INC. 401(k) EMPLOYEES' SAVINGS PLAN

EIN #98-0425935

PLAN #002

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(Required Disclosure of Schedule H, Line 4i on Form 5500)

DECEMBER 31, 2010

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
*	John Hancock Funds II	Lifestyle Balanced - PSA	$ -	$ 7,677,666
*	John Hancock Funds II	Lifestyle Growth - PSA	-	3,536,682
*	John Hancock Funds II	Lifestyle Agressive - PSA	-	2,581,735
*	John Hancock Funds II	Retirement Living at 2025 - PSA	-	1,822,067
*	John Hancock Funds II	Retirement Living at 2020 - PSA	-	1,297,232
*	John Hancock Funds II	Retirement Living at 2015 - PSA	-	1,275,475
*	John Hancock Funds II	Retirement Living at 2035 - PSA	-	1,054,526
*	John Hancock Funds II	Lifestyle Moderate - PSA	-	1,017,433
*	John Hancock Trust	500 Index Fund - PSA	-	649,611
	American Funds	Fundamental Investors - PSA	-	609,469
*	John Hancock Funds II	Lifestyle Conservative - PSA	-	595,791
	PIMCO	PIMCO Total Return Fund - PSA	-	582,547
*	John Hancock Funds II	Retirement Living at 2040 - PSA	-	576,733
*	John Hancock Funds II	Retirement Living at 2030 - PSA	-	575,563
*	John Hancock Funds II	Retirement Living at 2010 - PSA	-	465,050
	Dimensional Fund Advisors	DFA Emerging Markets Value Fund - PSA	-	444,173
	American Funds	The Growth Fund of America - PSA	-	429,419
	American Funds	Capital World Growth & Income Funds - PSA	-	409,454
	Franklin Templeton	Franklin Small-Mid Cap Growth Fund - PSA	-	326,228
	Oppenheimer	Oppenheimer International Growth Fund - PSA	-	300,343
	Franklin Templeton	Franklin Templeton Founding Funds - PSA	-	241,545
	American Funds	The Investment Company of America - PSA	-	237,366
*	John Hancock Funds II	Retirement Living at 2045 - PSA	-	230,154
*	John Hancock Trust	Small Cap Value Fund - PSA	-	230,058
	American Funds	American High-Income Fund - PSA	-	227,472
	T. Rowe Price	T. Rowe Price Health Sciences Fund - PSA	-	227,253
	American Funds	EuroPacific Growth Fund - PSA	-	226,590
*	John Hancock Funds II	Small Company Value Fund - PSA	-	200,267
*	John Hancock Trust	Mid Value Fund - PSA	-	159,318
	American Funds	Small Cap World Fund - PSA	-	149,637
*	John Hancock Funds II	Core Fundamental Holding Portfolio - PSA	-	147,011
*	John Hancock Funds II	Money Market Fund - PSA	-	144,571
	American Funds	New World Fund - PSA	-	133,589
	American Funds	The Income Fund of America - PSA	-	125,099
	MFS Investment Management	Utilities Fund - PSA	-	117,547

- CONTINUED -

GHD, INC. 401(k) EMPLOYEES' SAVINGS PLAN

EIN #98-0425935

PLAN #002

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(Required Disclosure of Schedule H, Line 4i on Form 5500)

DECEMBER 31, 2010

(- CONTINUED -)

(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
	American Funds	The Bond Fund of America - PSA	-	113,370
	Oppenheimer	Oppenheimer Developing Market Fund - PSA	-	105,134
	Vanguard	Short Term Federal Fund - PSA	-	105,001
	Vanguard	Explorer Fund - PSA	-	82,718
*	John Hancock Funds II	US High Yield Bond Fund - PSA	-	82,251
	American Funds	Capital Income Builder - PSA	-	82,178
	American Funds	US Government Securities Fund - PSA	-	67,236
	American Funds	New Perspective Fund - PSA	-	65,034
*	John Hancock Funds II	Core Diversified G&I Portfolio - PSA	-	61,268
	American Funds	Washington Mutual Investors Fund - PSA	-	49,059
*	John Hancock Trust	Small Cap Growth Fund - PSA	-	44,518
*	John Hancock Funds II	Capital Appreciation Fund - PSA	-	40,491
*	John Hancock Trust	International Equity Index Fund - PSA	-	24,548
*	John Hancock Trust	Total Stock Market Index Fund - PSA	-	24,129
*	John Hancock Trust	Value Fund - PSA	-	19,448
	Vanguard	Small Cap Value Index Fund - PSA	-	18,834
	Victory Capital Management	Victory Diversified Stock Fund - PSA	-	17,673
*	John Hancock Trust	Mid Cap Index Fund - PSA	-	16,223
	Davis NY	Davis NY Venture Fund - PSA	-	8,070
	Keeley	Keeley Small Cap Value Fund - PSA	-	2,800
	American Century	American Century Vista Fund - PSA	-	2,307
*	John Hancock Funds II	Core Global Diversification Fund - PSA	-	1,313
*	Participants	Participant Loans with interest rates ranging from 4.25% to 9.25%	-	508,146
			$ -	$ 30,566,423

* Party-in-interest as defined by ERISA
PSA - Pooled Separate Account

GHD, INC. 401(k) EMPLOYEES' SAVINGS PLAN

EIN #98-0425935

PLAN #002

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
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DECEMBER 31, 2010

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*	John Hancock Funds II	Lifestyle Growth - PSA	-	3,536,682
*	John Hancock Funds II	Lifestyle Agressive - PSA	-	2,581,735
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GHD, INC. 401(k) EMPLOYEES' SAVINGS PLAN

EIN #98-0425935

PLAN #002

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(Required Disclosure of Schedule H, Line 4i on Form 5500)

DECEMBER 31, 2010

(- CONTINUED -)

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
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*	John Hancock Funds II	Core Global Diversification Fund - PSA	-	1,313
*	Participants	Participant Loans with interest rates ranging from 4.25% to 9.25%	-	508,146
			$ -	$ 30,566,423

* Party-in-interest as defined by ERISA
PSA - Pooled Separate Account

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

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A This return/report is for: ☐ a multiemployer plan; ☒ a single-employer plan; ☐ a multiple-employer plan; or ☐ a DFE (specify) _____

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

C If the plan is a collectively-bargained plan, check here ▶ ☐

D Check box if filing under: ☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II Basic Plan Information - enter all requested information

1a Name of plan
GHD INC. 401(K) EMPLOYEES' SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 002

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.)
GHD INC.

ONE REMINGTON PARK DRIVE

CAZENOVIA NY 13035

2b Employer Identification Number (EIN) 98-0425935

2c Sponsor's telephone number 315-655-8161

2d Business code (see instructions) 541330

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	Michelle Bennett	10/15/2011	MICHELLE L. BENNETT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Michelle Bennett	10/15/2011	MICHELLE L. BENNETT
	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