Form 5500	Annual Return/Report of Employee Benefit Plan	OMB Nos. 1210-0110 1210-0089
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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;
- [X] a multiple-employer plan; or
- [ ] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [X] 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
FORTUNE BUSINESS SOLUTIONS RETIREMENT SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 333

1c Effective date of plan 01/01/1998

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

13101 TELECOM DR., STE 100
TEMPLE TERRACE, FL 33637

2b Employer Identification Number (EIN) 59-3729371

2c Sponsor's telephone number 813-707-8652

2d Business code (see instructions) 561300

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/17/2011	THOMAS N. NEWMAN
	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

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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
FORTUNE BUSINESS SOLUTIONS

13101 TELECOM DR., STE 100
TEMPLE TERRACE, FL 33637

3b Administrator's EIN
59-3729371

3c Administrator's telephone number
813-707-8652

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**	1815
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**	2075
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	94
d Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	2169
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	2169
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	505
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	142
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 2J 2F 2G 2K 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)
- **(1)** [ ] 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)** [ ] 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)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

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

SCHEDULE A (Form 5500)	Insurance 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.** ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	**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) ▶
FORTUNE BUSINESS SOLUTIONS RETIREMENT SAVINGS PLAN	333
C Plan sponsor's name as shown on line 2a of Form 5500.	**D** Employer Identification Number (EIN)
FORTUNE BUSINESS SOLUTIONS	59-3729371

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

MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year **(f)** From	**(g)** To
04-1590850	65935	MR 60247	2169	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
0	0

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

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

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

(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 **(c)** Amount	**(d)** Purpose	**(e)** Organization code

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	0

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 ▶ GROUP ANNUITY CONTRACT

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

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	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).	2010
Department of Labor Employee Benefits Security Administration	▶ **File as an attachment to Form 5500.**	**This Form is Open to Public Inspection.**
Pension Benefit Guaranty Corporation		

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

A Name of plan
FORTUNE BUSINESS SOLUTIONS RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 333

C Plan sponsor's name as shown on line 2a of Form 5500
FORTUNE BUSINESS SOLUTIONS

D Employer Identification Number (EIN)
59-3729371

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

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

(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)

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

(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?
52 60 63 64 68 72 99	CONTRACT ADMINISTRATOR	28180	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

FIDUCIARY PARTNERS INVESTMENT CONSU

26-1370206

(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?
27	CONSULTANT/ADVISOR	0	Yes [X] No [ ]	Yes [ ] No [X]	20000	Yes [ ] No [X]

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

GALLIARD CAPITAL

76-0727727

(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?
52	INVESTMENT PROVIDER	0	Yes [X] No [ ]	Yes [ ] No [X]	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
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	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.
PREMIER FOCUSED INTERNATIONAL FUND 02-0754273	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	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.
SSGA INTERNATIONAL EQUITY INDEX FUN 04-0025081	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	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.
SSGA MID CAP EQUITY INDEX FUND 04-0025081	BASIS POINTS * PLAN ASSETS

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)	DFE/Participating Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	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
FORTUNE BUSINESS SOLUTIONS RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 333

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
FORTUNE BUSINESS SOLUTIONS

D Employer Identification Number (EIN)
59-3729371

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: MF-KG SSGA INTL EQUITY INDEX FUND

b Name of sponsor of entity listed in (a): STATE STREET BANK & TRUST COMPANY

c EIN-PN 90-0337987-104 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 56383

a Name of MTIA, CCT, PSA, or 103-12 IE: MF-R5 WELLS FARGO STBL RTN FD

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN 26-0819763-001 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 853418

a Name of MTIA, CCT, PSA, or 103-12 IE: MF-RG SSGA MID CAP EQUITY INDEX FUN

b Name of sponsor of entity listed in (a): STATE STREET BANK & TRUST COMPANY

c EIN-PN 90-0337987-108 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 82457

a Name of MTIA, CCT, PSA, or 103-12 IE: MF-TG SSGA SMALL CAP EQUITY INDEX F

b Name of sponsor of entity listed in (a): STATE STREET BANK & TRUST COMPANY

c EIN-PN 90-0337987-106 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 76074

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)	Financial 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), and section 6058(a) of the Internal Revenue Code (the Code). ▶ **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
FORTUNE BUSINESS SOLUTIONS RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 333

C Plan sponsor's name as shown on line 2a of Form 5500
FORTUNE BUSINESS SOLUTIONS

D Employer Identification Number (EIN)
59-3729371

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)	15209	18305
(2) Participant contributions	1b(2)	52279	47677
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	177481	250304
(9) Value of interest in common/collective trusts	1c(9)	1225450	1068332
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(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)	5231734	8326869
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	6702153	9711487
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	25578	12765
k Total liabilities (add all amounts in lines 1g through1j)	1k	25578	12765
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	6676575	9698722

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)	297513	
(B) Participants	2a(1)(B)	923717	
(C) Others (including rollovers)	2a(1)(C)	71125	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1292355
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)	11543	
(F) Other	2b(1)(F)	1239	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		12782
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	138033	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		138033
(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)		60200
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(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)		902689
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		2406059

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1018546	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		1018546
f Corrective distributions (see instructions)	2f		20502
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	8161	
(3) Investment advisory and management fees	2i(3)	19894	
(4) Other	2i(4)	125	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		28180
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1067228

Net Income and Reconciliation

k Net income (loss). Subtract line **2j** from line **2d**	2k		1338831
l Transfers of assets:			
(1) To this plan	2l(1)		3364671
(2) From this plan	2l(2)		1684375

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: INFANTE & COMPANY **(2)** EIN: 59-2115588

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			

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)	Retirement Plan 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 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.**	**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
FORTUNE BUSINESS SOLUTIONS RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 333

C Plan sponsor's name as shown on line 2a of Form 5500
FORTUNE BUSINESS SOLUTIONS

D Employer Identification Number (EIN)
59-3729371

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): 04-1590850 _____

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):

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):

FORTUNE BUSINESS SOLUTIONS RETIREMENT SAVINGS PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2010 AND 2009

FORTUNE BUSINESS SOLUTIONS
RETIREMENT SAVINGS PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2010 AND 2009

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Fortune Business Solutions Retirement Savings Plan
Temple Terrace, Florida

We were engaged to audit the financial statements and supplemental schedules of Fortune Business Solutions Retirement Savings Plan as of December 31, 2010 and 2009, and for the year ended December 31, 2010, and the supplemental schedules as of and for the year ended December 31, 2010 as listed in the accompanying index. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 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 Massachusetts Mutual Life Insurance Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executed investment transactions. The plan administrator has obtained a certification from the trustees as of and for the years ended December 31, 2010 and 2009, that the information provided to the plan administrator by the trustee is complete and accurate.

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

Hollywood, Florida
October 13, 2011

FORTUNE BUSINESS SOLUTIONS RETIREMENT SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2010 AND 2009

ASSETS:	2010	2009
Investments, at fair value:		
Common collective trusts	$ 1,068,332	$ 1,225,450
Mutual funds	8,326,869	5,231,734
Participant loans	250,304	177,481
Total investments	9,645,505	6,634,665
Receivables		
Employer Contribution	18,305	15,209
Participants Contribution	47,677	52,279
Total receivables	65,982	67,488
Total assets	9,711,487	6,702,153
LIABILITIES:		
Corrective distributions	12,765	25,578
Total liabilities	12,765	25,578
NET ASSETS REFLECTING INVESTMENTS AT FAIR VALUE	9,698,722	6,676,575
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	(42,586)	(27,533)
NET ASSETS AVAILABLE FOR BENEFITS	$ 9,656,136	$ 6,649,042

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

FORTUNE BUSINESS SOLUTIONS RETIREMENT SAVINGS PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2010

ADDITIONS:	
Additions to net assets attributed to:	
Investment income:	
Net appreciation in fair value of investments	$ 947,836
Interest and dividends	150,815
	1,098,651
Contributions:	
Participants'	923,717
Employers'	297,513
Rollovers	71,125
	1,292,355
Total Additions	2,391,006
DEDUCTIONS:	
Deductions from net assets attributed to:	
Benefits paid to participants	1,018,546
Corrective distributions	20,502
Administrative expenses	28,180
Total deductions	1,067,228
Net Increase	1,323,778
NET ASSETS AVAILABLE FOR BENEFITS - Beginning of year	6,649,042
Transfers of assets to the plan	3,368,051
Transfers of assets out of the plan	(1,684,735)
NET ASSETS AVAILABLE FOR BENEFITS - End of year	$ 9,656,136

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

FORTUNE BUSINESS SOLUTIONS RETIREMENT SAVINGS PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECMEBER 31, 2010

NOTE 1- DESCRIPTION OF PLAN

The following brief description of Employer's Alliance Retirement Savings Plan (the Plan) established by Employer's Alliance V, LLC and Affiliates, d/b/a Fortune Business Solutions (the Company) provides general information only. Employer's Alliance V, (the Company) provides professional employer services to small businesses primarily located in the State of Florida. During 2008, the Plan changed its name to Fortune Business Solutions Retirement Savings Plan. The Company provides a broad range of services, including human resources, consulting and payroll processing. 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 subject to the provisions of the Employers Retirement Income Security Act of 1974 ("ERISA"). The Plan is a 401(k) Profit Sharing Plan as described in Section 413(c) of the Code. The Plan covers all employees of the Company who are age 21 or older and meet the service requirement as determined by the Plan specifications. Service requirements vary from one month up to one year.

Contributions: Participants may contribute a percentage, as determined by the Plan document, of annual compensation, as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The employer may make discretionary and safe harbor contributions on behalf of each participant. Contributions are subject to certain limitations.

Participant Accounts: Each participant's account is credited with the participant's contribution, the discretionary employer contribution, plan earnings and charged with an allocation of administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants direct the investment of their contributions, as well as any contributions made by their employer, into various investment options offered by the Plan. Participants may change their investment options daily.

Vesting: Participants are immediately vested in their contributions and employer safe-harbor contributions plus actual earnings thereon. Vesting in any employer discretionary contributions is based on years of continuous service. A participant is 100 percent vested after six years of credited service.

Participant Loans: Participants may borrow up to the lesser of 50 percent of their vested account balance or $50,000. Participants are allowed only one outstanding loan at a time.

Payment of Benefits: Upon retirement, death, disability or termination of service, a participant will receive a lump sum or may roll over to an eligible retirement plan an amount equal to the value of his or her vested account. Accordingly, benefits are recorded when paid.

Forfeited Accounts: At December 31, 2010 and 2009, forfeited nonvested accounts were $30,290 and $31,888, respectively. Forfeited nonvested accounts are used to pay plan expenses and reduce future employer contributions.

Administrative Expenses: Employer's Alliance V, LLC pays some of the administrative expenses on behalf of the Plan.

NOTE 2- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The accompanying financial statements are prepared on the accrual basis of accounting. The Plan recognizes interest income when earned. Benefits payable to former employees of the Company who have not requested withdrawals are included as a component of net assets available for benefits. Any employer contributions are recognized in the year that the Company becomes obligated to make such contributions.

As described in Accounting Standards Codification (ASC) 946-210, formerly Financial Accounting Standards Board Staff Position, FSP AAG INV-1 and SOP 94-4-1, *Reporting of Fully Benefit-Responsive Investment Contracts Held by Certain Investment Companies Subject to the AICPA Investment Company Guide and Defined-Contribution Health and Welfare and Pension Plans* (the FSP), investment contracts held by a defined-contribution plan are required to be reported at fair value.

Investment Valuation and Income Recognition: The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Shares of mutual funds are valued at quoted market prices, which represent the net asset value of shares held by the Plan at year-end. The common/collective trust is stated at estimated fair value as determined by the issuer of the common collective trust based on the fair market value of the underlying investments. Common/collective trusts with underlying investments in benefit-responsive investment contracts are valued at the fair value of the underlying investments and then adjusted by the issuer to contract value. Participant loans are valued at the outstanding loan balances, which approximate fair value. Purchases and sales of mutual funds are recorded on a trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Payment of Benefits: Benefits are recorded when paid.

Excess Contributions: Refunds of excess participant deferral contributions may be required to satisfy the relevant nondiscrimination provisions of the Plan. Such refunds are accrued as a liability and reduction in contributions in the Plan year in which the excess deferrals were made to the Plan.

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.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires the Plan Administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results may vary from these estimates.

NOTE 3- INFORMATION CERTIFIED BY THE TRUSTEE

The following information has been certified by the Plan trustee, Massachusetts Mutual Life Insurance Company for the years ended December 31, 2010 and 2009, as being complete and accurate. As instructed by the Plan administrator, no auditing procedures have been applied to the following information, other than comparing the information with related information included in the financial statements.

Information certified by the trustee included in the accompany statements of net assets available for benefits is as follows:

	2010	2009
Investment in common collective trusts	$ 1,068,332	$ 1,225,450
Investment in mutual funds	8,326,869	5,231,734
Participant loans	250,304	177,481
	$ 9,645,505	$ 6,634,665

The fair values of investments at December 31, 2010 and 2009, which individually comprise 5 percent or more of assets available for Plan benefits, are as follows:

	2010	2009
Mutual Funds		
Manning&Napier Pro-BlndConTm Fd	$ *	$ 597,168
Manning&Napier Pro-BlndExtTm Fd	*	574,399
Manning&Napier Pro-BlndMaxTm Fd	819,225	793,669
T. Rowe Price Retirement 2025 Fd	756,023	*
T. Rowe Price Retirement 2020 Fd	745,793	*
T. Rowe Price Retirement 2030 Fd	566,287	*
T. Rowe Price Retirement 2040 Fd	868,548	*
Common Collective Trusts		
Wells Fargo Stbl Rtn Fd	853,418	1,041,994

* Investment does not represent five percent of the Plan's net assets for the respective year.

During 2010, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $947,836 as follows:

Common collective trusts	$ 45,147
Mutual funds	902,689
	$ 947,836

NOTE 4- PLAN TERMINATION

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

NOTE 5- TAX STATUS

The Plan is qualified pursuant to the appropriate section of the Internal Revenue Code (IRC), and, accordingly, the Plan's net investment income is exempt from income taxes. The Plan has obtained a favorable tax determination letter from the Internal Revenue Service, dated December 15, 2008, and although the Plan has been amended since receiving the determination letter, the Plan administrator believes the Plan continues to qualify and to operate in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of December 31, 2010, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2008.

NOTE 6- TRANSFERS

Total net transfers into the Plan during the year totaled $3,368,051 and transfers out of the plan totaled $1,684,735. These transfers resulted from changes during the year in the Company's customers for its employer services provided through employee leasing agreements.

NOTE 7- PARTY-IN-INTEREST TRANSACTIONS

Parties in interest are defined under Department of Labor regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employer, and certain others. Certain plan investments are shares of mutual funds managed by Massachusetts Mutual Life Insurance Company. Massachusetts Mutual Life Insurance Company is the trustee as defined by the plan and, therefore, these transactions quality as party-in-interest transactions. Participant loans held by the Plan also reflect party-in-interest transactions (related-party transactions).

Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. Some administrative expenses of the Plan are paid directly by the Company.

NOTE 8- FAIR VALUE MEASUREMENTS

ASC 820-10, Fair Value Measurements, 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 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820-10 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. Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in inactive markets.

Level 2 - Inputs other than quoted prices that are observable for the asset or liability, inputs that are derived principally from or corroborated by observable market data by correlation or other means. 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.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010 and 2009:

Assets at Fair Value
as of December 31, 2010

	Level 1	Level 2	Level 3	Total
Mutual funds	$ 8,326,869	$ -	$ -	$ 8,326,869
Common/collective trusts	-	1,068,332	-	1,068,332
Participant loans	-	250,304	-	250,304
Total assets at fair value	$ 8,326,869	$ 1,318,636	$ -	$ 9,645,505

NOTE 8- FAIR VALUE MEASUREMENTS (Continued)

Assets at Fair Value
as of December 31, 2009

	Level 1	Level 2	Level 3	Total
Mutual funds	$ 5,231,734	$ -	$ -	$ 5,231,734
Common/collective trusts	-	1,225,450	-	1,225,450
Participant loans	-	177,481	-	177,481
Total assets at fair value	$ 5,231,734	$ 1,402,931	$ -	$ 6,634,665

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.

NOTE 9- DIFFERENCES BETWEEN FINANCIAL STATEMENTS AND FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	December 31	
	2010	2009
Net assets available for benefits per the Financial Statements	$ 9,656,136	$ 6,649,042
Adjustment from contract value to fair value for fully benefit-responsive investment contracts	42,586	27,533
Net assets available for benefits per the Form 5500	$ 9,698,722	$ 6,676,575

For the year ended December 31, 2010, the following is a reconciliation of change in net assets per the financial statements to the Form 5500:

Increase in net assets per the financial statements	$ 1,323,778
Change in fair value for fully benefit responsive investment contracts	15,053
Net income per Form 5500	$ 1,338,831

NOTE 10- CONTINGENCIES

As of October 13, 2011, the Plan's Sponsor has not made the necessary corrective distributions for 2005, 2007 and 2008. The Plan's Sponsor is in the process of taking the necessary actions to make these corrective distributions to Plan participants, along with the payment of associated accrued interest through the date of disbursement. The Plan's Sponsor does not believe that these matters will have an impact on the tax-exempt status or financial position of the Plan.

NOTE 11- DATE OF MANAGEMENT'S REVIEW

Management has evaluated subsequent events through October 13, 2011, which is the date the financial statements became available to be issued.

FORTUNE BUSINESS SOLUTIONS RETIREMENT SAVINGS PLAN
EIN 59-3729371, Plan Number 333
Supplemental Schedule - Schedule H, line 4i - Schedule of Assets (Held at End of Year)

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost **	(e) Current value
Mutual Funds				
*	Oppenheimer	Stategic Income Fd		108,374
*	MassMutual Select	Holding Account		30,290
*	MassMutual Select	Sel Fndmtl Val Fd		302,954
*	MassMutual Select	Sel Md Cp Grwth Eq II Fd		138,587
*	MassMutual Select	Sel Indxd Eqty Fd		319,172
*	Oppenheimer	Oppenheimer Real Estate Fund		152,732
*	Oppenheimer	Oppenheimer International Bond Fd		93,134
*	Thornburg	Thornburg Value Fd		197,412
*	MassMutual Premier	Prem Focused Intl Fd		48,426
*	American Funds	Growth Fd America		421,129
*	T. Rowe Price	T. Rowe Price Retirement 2005 Fd		6,197
*	T. Rowe Price	T. Rowe Price Retirement 2015 Fd		67,130
*	T. Rowe Price	T. Rowe Price Retirement 2025 Fd		756,023
*	T. Rowe Price	T. Rowe Price Retirement 2035 Fd		259,169
*	T. Rowe Price	T. Rowe Price Retirement 2045 Fd		49,068
*	T. Rowe Price	T. Rowe Price Retirement 2055 Fd		70
*	Franklin/Templeton	Franklin Mutual Global Discovery		246,337
*	Allianz Global Inv	PIMCO High Yield Fund		150,557
*	Columbia	Columbia Mid Cap Value Fd		86,249
*	Van Kampen	Van Kampen Small Cap Growth		146,111
*	T. Rowe Price	T. Rowe Price Retirement Income Fd		1,746
*	T. Rowe Price	T. Rowe Price Retirement 2010 Fd		174,427
*	T. Rowe Price	T. Rowe Price Retirement 2050 Fd		34,385
*	Oakmark	Oakmark Equity and Income Fd		166,829
*	T. Rowe Price	T. Rowe Price Retirement 2020 Fd		745,793
*	Allianz Global Inv	Allianz NFJ Small Cap Value		167,555
*	Allianz Global Inv	PIMCO Total Return Fd		405,425
*	Manning & Napier	Mnning & Npier Pro-BlndConTm Fd		283,669
*	Manning & Napier	Mnning & Npier Pro-Blnd TmMod Fd		44,520
*	Manning & Napier	Mnning & Npier Pro-Blnd Ext Tm Fd		469,339
*	Manning & Napier	Mnning & Npier Pro-Blnd Max Fd		819,225
*	T. Rowe Price	T. Rowe Price Retirement 2030 Fd		566,287
*	T. Rowe Price	T. Rowe Price Retirement 2040 Fd		868,548
Common Collective Trust				
*	State Street Bank	SSGA Intl Equity Index Fd		56,383
*	Wells Fargo Bank, NA	Wls Frgo Stbl Rtn Fd		853,418
*	State Street Bank	SSGA Intl Mid Cap Eqty Index Fd		82,457
*	State Street Bank	SSGA Intl Equity Index Fd		76,074
*	Plan participants	Participant loans with interest rates from 4.25% - 8.75%		250,304
		Total investments		9,645,505

** Cost information not required as per Special Rule for certain participant-directed transactions.

FORTUNE BUSINESS SOLUTIONS RETIREMENT SAVINGS PLAN
EIN 59-3729371, Plan Number 333
Supplemental Schedule - Schedule H, line 4j - Schedule of Reportable Transactions

(a) Identity of Party Involved	(b) Description of asset (include interest rate and maturity in case of loan)	(c) Purchase price	(d) Selling Price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
T. Rowe Price	T. Rowe Price Retirement 2025 Fd	648,441	-	-	-	-	-	-
T. Rowe Price	T. Rowe Price Retirement 2020 Fd	559,450	-	-	-	-	-	-
T. Rowe Price	T. Rowe Price Retirement 2040 Fd	533,785	-	-	-	-	-	-
MassMutual	MassMutual Premium MM Fd	107,934	1,676,765	-	-	1,676,765	1,676,765	-
				-	-	-	-	-

A Name of Plan	B Three-digit plan Number
Fortune Business Solutions Retirement Savings Plan	**333**
C Plan sponsor's name as shown on line 2a of Form 5500	**D Employer Identification Number**
Fortune Business Solutions	**000000333**

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

(a)	(b) Identity of issue, borrower, lessor, or similar part	(c) Description of investment including maturity date, rate of interest,collateral, par, or maturity value	(d) Cost	(e) Current Value
*	MassMutual Premier	Holding Account - MF-AG	0	30,290
*	Oppenheimer	MF-A8	104,762	108,374
*	MassMutual Select	MF-AK	229,070	302,954
*	MassMutual Select	MF-AT	94,702	138,587
*	MassMutual Select	MF-AX	263,382	319,172
*	Oppenheimer	MF-C2	115,254	152,732
*	Oppenheimer	MF-C6	89,743	93,134
*	Thornburg	MF-CL	158,754	197,412
*	MassMutual Premier	MF-FG	38,265	48,426
*	American Funds	MF-HW	319,234	421,129
*	T. Rowe Price	MF-IO	5,891	6,197
*	T. Rowe Price	MF-JO	62,267	67,130
*	T. Rowe Price	MF-KO	680,597	756,023
*	T. Rowe Price	MF-LO	232,436	259,168
*	T. Rowe Price	MF-MO	43,771	49,068
*	T. Rowe Price	MF-NO	60	70
*	Franklin/Templeton	MF-OJ	211,905	246,337
*	Allianz Global Investors	MF-PH	137,469	150,557
*	Columbia	MF-QB	61,881	86,249
*	Van Kampen	MF-RD	106,709	146,111
*	T. Rowe Price	MF-RT	1,389	1,746
*	T. Rowe Price	MF-ST	159,940	174,427
*	T. Rowe Price	MF-UT	28,134	34,385
*	Oakmark	MF-VA	144,313	166,829
*	T. Rowe Price	MF-VT	643,791	745,793
*	Allianz Global Investors	MF-WW	129,674	167,555
*	Allianz Global Investors	MF-WZ	408,562	405,425
*	Manning & Napier	MF-XC	254,298	283,669
*	Manning & Napier	MF-XD	42,155	44,520
*	Manning & Napier	MF-XE	361,493	469,339
*	Manning & Napier	MF-XM	569,500	819,225
*	T. Rowe Price	MF-XT	475,734	566,287
*	T. Rowe Price	MF-ZT	719,656	868,548
*	State Street Bank & Trust Company	MF-KG	50,233	56,383
*	Wells Fargo Bank, N.A.	MF-R5	793,767	853,418
*	State Street Bank & Trust Company	MF-RG	61,673	82,457
*	State Street Bank & Trust Company	MF-TG	52,249	76,074
	Participant Loans	4.250000 - 8.750000	0	250,304

A Name of Plan	B Three-digit Plan Number
Fortune Business Solutions Retirement Savings Plan	**333**
C Plan sponsor's name as shown on line 2a of Form 5500	**D Employee Identification Number**
Fortune Business Solutions	**000000333**

Schedule H, line 4j - Schedule of Reportable Transactions

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease Rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
T. Rowe Pri	MF-KO	648,441	0		0	0	0	0
	MF-VT	559,450	0		0	0	0	0
	MF-ZT	533,785	0		0	0	0	0
MassMutual	MF-YG	107,934	1,676,765		0	1,676,765	1,676,765	0

A Name of Plan	B Three-digit plan Number
Fortune Business Solutions Retirement Savings Plan	333
C Plan sponsor's name as shown on line 2a of Form 5500	**D Employer Identification Number**
Fortune Business Solutions	000000333

Schedule C Formula Description and/or EIC Statement Description

Service Provider Name	Service Provider EIN	Service Provider Address	Formula / EIC Statement
Allianz Global Investors	330239892		MassMutual provided the Plan with the required written disclosure for Management Fees received by Allianz Global Investors with respect to PIMCO Total Return Fund (MF-WZ).
Allianz Global Investors	330239892		MassMutual provided the plan with the required written disclosure for Other Fees received by Allianz Global Investors with respect to PIMCO Total Return Fund (MF-WZ).
Allianz Global Investors	330434038		MassMutual provided the Plan with the required written disclosure for Management Fees received by Allianz Global Investors with respect to Allianz NFJ Small Cap Value Fund (MF-WW).
Allianz Global Investors	330434038		MassMutual provided the plan with the required written disclosure for Other Fees received by Allianz Global Investors with respect to Allianz NFJ Small Cap Value Fund (MF-WW).
Allianz Global Investors	330484500		MassMutual provided the Plan with the required written disclosure for Management Fees received by Allianz Global Investors with respect to PIMCO High Yield Fund (MF-PH).
Allianz Global Investors	330484500		MassMutual provided the plan with the required written disclosure for Other Fees received by Allianz Global Investors with respect to PIMCO High Yield Fund (MF-PH).
American Funds	520792143		MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to American Funds Growth Fund of America (MF-HW).
American Funds	520792143		MassMutual provided the plan with the required written disclosure for Other Fees received by American Funds with respect to American Funds Growth Fund of America (MF-HW).
Columbia	134195091		MassMutual provided the Plan with the required written disclosure for Management Fees received by Columbia with respect to Columbia Mid Cap Value Fund (MF-QB).
Columbia	134195091		MassMutual provided the plan with the required written disclosure for Other Fees received by Columbia with respect to Columbia Mid Cap Value Fund (MF-QB).
Franklin/Templeton	226586780		MassMutual provided the Plan with the required written disclosure for Management Fees received by Franklin/Templeton with respect to Franklin Mutual Global Discovery Fund (MF-OJ).
Franklin/Templeton	226586780		MassMutual provided the plan with the required written disclosure for Other Fees received by Franklin/Templeton with respect to Franklin Mutual Global Discovery Fund (MF-OJ).
Galliard Capital	760727727		Galliard Capital received estimated Management Fees of (9 basis points * plan assets) with respect to Wells Fargo Stbl Rtn Fd (Galliard) (MF-R5).
Invesco	364353052		MassMutual provided the Plan with the required written disclosure for Management Fees received by Invesco with respect to Invesco Van Kampen Small Cap Growth Fund (MF-RD).
Invesco	364353052		MassMutual provided the plan with the required written disclosure for Other Fees received by Invesco with respect to Invesco Van Kampen Small Cap Growth Fund (MF-RD).
Manning & Napier	160995736		MassMutual provided the plan with the required written disclosure for Administrative Fees received by Manning & Napier with respect to Manning & Napier Pro-Blend Conservative Term Series Fund (MF-XC).
Manning & Napier	160995736		MassMutual provided the plan with the required written disclosure for Administrative Fees received by Manning & Napier with respect to Manning & Napier Pro-Blend Extended Term Series Fund (MF-XE).
Manning & Napier	160995736		MassMutual provided the plan with the required written disclosure for Administrative Fees received by Manning & Napier with respect to Manning & Napier Pro-Blend Maximum Term Series Fund (MF-XM).
Manning & Napier	160995736		MassMutual provided the plan with the required written disclosure for Administrative Fees

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		received by Manning & Napier with respect to Manning & Napier Pro-Blend Moderate Term Series Fund (MF-XD).
Manning & Napier	160995736	MassMutual provided the Plan with the required written disclosure for Management Fees received by Manning & Napier with respect to Manning & Napier Pro-Blend Conservative Term Series Fund (MF-XC).
Manning & Napier	160995736	MassMutual provided the Plan with the required written disclosure for Management Fees received by Manning & Napier with respect to Manning & Napier Pro-Blend Extended Term Series Fund (MF-XE).
Manning & Napier	160995736	MassMutual provided the Plan with the required written disclosure for Management Fees received by Manning & Napier with respect to Manning & Napier Pro-Blend Maximum Term Series Fund (MF-XM).
Manning & Napier	160995736	MassMutual provided the Plan with the required written disclosure for Management Fees received by Manning & Napier with respect to Manning & Napier Pro-Blend Moderate Term Series Fund (MF-XD).
Manning & Napier	160995736	MassMutual provided the plan with the required written disclosure for Shareholder Service Fees received by Manning & Napier with respect to Manning & Napier Pro-Blend Conservative Term Series Fund (MF-XC).
Manning & Napier	160995736	MassMutual provided the plan with the required written disclosure for Shareholder Service Fees received by Manning & Napier with respect to Manning & Napier Pro-Blend Extended Term Series Fund (MF-XE).
Manning & Napier	160995736	MassMutual provided the plan with the required written disclosure for Shareholder Service Fees received by Manning & Napier with respect to Manning & Napier Pro-Blend Maximum Term Series Fund (MF-XM).
Manning & Napier	160995736	MassMutual provided the plan with the required written disclosure for Shareholder Service Fees received by Manning & Napier with respect to Manning & Napier Pro-Blend Moderate Term Series Fund (MF-XD).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to Premier Focused International Fund (MF-FG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to Select Fundamental Value Fund (MF-AK).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to Select Mid Cap Growth Equity II Fund (MF-AT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Allianz NFJ Small Cap Value Fund (MF-WW).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to American Funds Growth Fund of America (MF-HW).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Columbia Mid Cap Value Fund (MF-QB).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Franklin Mutual Global Discovery Fund (MF-OJ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Invesco Van Kampen Small Cap Growth Fund (MF-RD).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Oppenheimer International Bond Fund (MF-C6).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Oppenheimer Real Estate Fund (MF-C2).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to PIMCO High Yield Fund (MF-PH).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to PIMCO Total Return Fund (MF-WZ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Premier Focused International Fund (MF-FG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Premier Money Market Fund (MF-AG).

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Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Select Fundamental Value Fund (MF-AK).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Select Indexed Equity Fund (MF-AX).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Select Mid Cap Growth Equity II Fund (MF-AT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2010 Fund (MF-ST).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2020 Fund (MF-VT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2030 Fund (MF-XT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2040 Fund (MF-ZT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2050 Fund (MF-UT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement Income Fund (MF-RT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for float revenue received by MassMutual.
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Premier Focused International Fund (MF-FG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Premier Money Market Fund (MF-AG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Premier Money Market Fund (MF-YG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Select Fundamental Value Fund (MF-AK).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Select Indexed Equity Fund (MF-AX).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Select Mid Cap Growth Equity II Fund (MF-AT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (13 basis points * plan assets) with respect to Select Indexed Equity Fund (MF-AX).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to Premier Focused International Fund (MF-FG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (26 basis points * plan assets) with respect to Select Fundamental Value Fund (MF-AK).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (27 basis points * plan assets) with respect to Select Mid Cap Growth Equity II Fund (MF-AT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub TA Fees of (101 basis points * plan assets) with respect to Wells Fargo Stbl Rtn Fd (Galliard) (MF-R5).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to American Funds Growth Fund of America (MF-HW).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to Franklin Mutual Global Discovery Fund (MF-OJ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to PIMCO High Yield Fund (MF-PH).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to PIMCO Total Return Fund (MF-WZ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2010 Fund (MF-ST).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2020 Fund (MF-VT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2030 Fund (MF-XT).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with

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Company		respect to T. Rowe Price Retirement 2040 Fund (MF-ZT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2050 Fund (MF-UT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement Income Fund (MF-RT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (20 basis points * plan assets) with respect to Allianz NFJ Small Cap Value Fund (MF-WW).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (24 basis points * plan assets) with respect to Oppenheimer International Bond Fund (MF-C6).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (24 basis points * plan assets) with respect to Oppenheimer Real Estate Fund (MF-C2).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Columbia Mid Cap Value Fund (MF-QB).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Invesco Van Kampen Small Cap Growth Fund (MF-RD).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Oakmark Equity & Income Fund (MF-VA).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (40 basis points * plan assets) with respect to Thornburg Value Fund (MF-CL).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (50 basis points * plan assets) with respect to SSgA International Equity Index Fund (MF-KG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (50 basis points * plan assets) with respect to SSgA Mid Cap Equity Index Fund (MF-RG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (52 basis points * plan assets) with respect to SSgA Small Cap Equity Index Fund (MF-TG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Supplemental Fees of (14 basis points * plan assets) with respect to Oppenheimer International Bond Fund (MF-C6).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Supplemental Fees of (14 basis points * plan assets) with respect to Oppenheimer Real Estate Fund (MF-C2).
Oakmark	043276558	MassMutual provided the Plan with the required written disclosure for Management Fees received by Oakmark with respect to Oakmark Equity & Income Fund (MF-VA).
Oakmark	043276558	MassMutual provided the plan with the required written disclosure for Other Fees received by Oakmark with respect to Oakmark Equity & Income Fund (MF-VA).
Oppenheimer	223849391	MassMutual provided the Plan with the required written disclosure for Management Fees received by Oppenheimer with respect to Oppenheimer Real Estate Fund (MF-C2).
Oppenheimer	223849391	MassMutual provided the plan with the required written disclosure for Other Fees received by Oppenheimer with respect to Oppenheimer Real Estate Fund (MF-C2).
Oppenheimer	841120195	MassMutual provided the Plan with the required written disclosure for Management Fees received by Oppenheimer with respect to Oppenheimer Global Strategic Income Fund (MF-A8).
Oppenheimer	841120195	MassMutual provided the plan with the required written disclosure for Other Fees received by Oppenheimer with respect to Oppenheimer Global Strategic Income Fund (MF-A8).
Oppenheimer	841308320	MassMutual provided the Plan with the required written disclosure for Management Fees received by Oppenheimer with respect to Oppenheimer International Bond Fund (MF-C6).
Oppenheimer	841308320	MassMutual provided the plan with the required written disclosure for Other Fees received by Oppenheimer with respect to Oppenheimer International Bond Fund (MF-C6).
SSGA	040025081	MassMutual provided the Plan with the required written disclosure for Management Fees received by SSGA with respect to SSGA Intl Equity Index Fund (MF-KG).
SSGA	040025081	MassMutual provided the Plan with the required written disclosure for Management Fees received by SSGA with respect to SSGA Mid Cap Equity Index Fund (MF-RG).
SSGA	040025081	MassMutual provided the Plan with the required written disclosure for Management Fees received by SSGA with respect to SSGA Small Cap Equity Index Fund (MF-TG).
T. Rowe Price	200001631	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2010 Fund (MF-ST).
T. Rowe Price	200001631	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2010 Fund (MF-ST).
T. Rowe Price	200001634	MassMutual provided the Plan with the required written disclosure for Management Fees

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		received by T. Rowe Price with respect to T. Rowe Price Retirement 2020 Fund (MF-VT).
T. Rowe Price	200001634	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2020 Fund (MF-VT).
T. Rowe Price	200001636	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2030 Fund (MF-XT).
T. Rowe Price	200001636	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2030 Fund (MF-XT).
T. Rowe Price	200001638	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2040 Fund (MF-ZT).
T. Rowe Price	200001638	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2040 Fund (MF-ZT).
T. Rowe Price	510612044	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2050 Fund (MF-UT).
T. Rowe Price	510612044	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2050 Fund (MF-UT).
T. Rowe Price	521151266	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2005 Fund (MF-IO).
T. Rowe Price	521151266	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2015 Fund (MF-JO).
T. Rowe Price	521151266	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2025 Fund (MF-KO).
T. Rowe Price	521151266	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2035 Fund (MF-LO).
T. Rowe Price	521151266	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2055 Fund (MF-NO).
T. Rowe Price	521151266	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2005 Fund (MF-IO).
T. Rowe Price	521151266	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2015 Fund (MF-JO).
T. Rowe Price	521151266	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2025 Fund (MF-KO).
T. Rowe Price	521151266	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2035 Fund (MF-LO).
T. Rowe Price	521151266	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2055 Fund (MF-NO).
T. Rowe Price	522264646	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2045 Fund (MF-MO).
T. Rowe Price	522264646	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2045 Fund (MF-MO).
T. Rowe Price	562294396	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement Income Fund (MF-RT).
T. Rowe Price	562294396	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement Income Fund (MF-RT).
Thornburg	850433925	MassMutual provided the Plan with the required written disclosure for Management Fees received by Thornburg with respect to Thornburg Value Fund (MF-CL).
Thornburg	850433925	MassMutual provided the plan with the required written disclosure for Other Fees received by Thornburg with respect to Thornburg Value Fund (MF-CL).

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