

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☒ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>INDUS CORPORATION 401(K) SAVINGS PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>03/01/1994</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>03/01/1994</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>03/01/1994</u>					
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>INDUS CORPORATION</u> <u>1951 KIDWELL DRIVE, 8TH FLOOR</u> <u>VIENNA, VA 22182</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>54-1605406</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>703-506-6700</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>518210</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>54-1605406</u>	2c Sponsor's telephone number <u>703-506-6700</u>	2d Business code (see instructions) <u>518210</u>	
2b Employer Identification Number (EIN) <u>54-1605406</u>					
2c Sponsor's telephone number <u>703-506-6700</u>					
2d Business code (see instructions) <u>518210</u>					

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.	04/26/2012	NANCY GRAVES
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	04/26/2012	NANCY GRAVES
	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.

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") INDUS CORPORATION 1951 KIDWELL DRIVE, 8TH FLOOR VIENNA, VA 22182	3b Administrator's EIN 54-1605406 3c Administrator's telephone number 703-506-6700
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	761
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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	531
b Retired or separated participants receiving benefits.....	6b	1
c Other retired or separated participants entitled to future benefits.....	6c	112
d Subtotal. Add lines 6a , 6b , and 6c	6d	644
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	644
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	537
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	84

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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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 3H 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) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan INDUS CORPORATION 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500. INDUS CORPORATION	D Employer Identification Number (EIN) 54-1605406	

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.
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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 60555	644	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
47119	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
MARSH INSURANCE AND INVESTMENTS COR
PO BOX 29157
NEW YORK, NY 10087

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
47119			4

(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	

(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. Specify nature of costs ▶	6d	

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
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c Additions: (1) Contributions deposited during the year	7c(1)	665402	
(2) Dividends and credits	7c(2)	0	
(3) Interest credited during the year	7c(3)	56188	
(4) Transferred from separate account	7c(4)	4363920	
(5) Other (specify below)	7c(5)	26582	

▶ **LOAN INTEREST, NET FORFEIT**

(6) Total additions	7c(6)	5112092
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d Total of balance and additions (add b and c(6))	7d	5112092
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	291566	
(2) Administration charge made by carrier	7e(2)	587	
(3) Transferred to separate account	7e(3)	0	
(4) Other (specify below)	7e(4)	436815	

▶ **NET LOAN ACTIVITY**

(5) Total deductions	7e(5)	728968
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f Balance at the end of the current year (subtract e(5) from d)	7f	4383124
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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)	0
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)	0
(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)	0
(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. ▶

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

<div>A Name of plan</div> INDUS CORPORATION 401(K) SAVINGS PLAN	<div>B Three-digit plan number (PN)</div> ▶001
<div>C Plan sponsor's name as shown on line 2a of Form 5500</div> INDUS CORPORATION	<div>D Employer Identification Number (EIN)</div> 54-1605406

Part I

Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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)

MARSH INSURANCE AND INVESTMENTS COR

52-2189187

(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?
53	SHAREHOLDER SERVICE PROVI	0	Yes ☒ No ☐	Yes ☐ No ☒	7250	Yes ☐ No ☒

(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 68 72 99	CONTRACT ADMINISTRATOR	0	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MARSH INSURANCE AND INVESTMENTS COR	53	7250
(d) Enter name and EIN (address) of source of indirect compensation MASSACHUSETTS MUTUAL LIFE INS. CO. 04-1590850		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. COMMISSIONS AND FEES		
(a) Enter service provider name as it appears on line 2 MASSACHUSETTS MUTUAL LIFE INS. CO.		
(b) Service Codes (see instructions)		
(c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation SELECT INDEXED EQUITY FUND 04-3410047		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN ASSETS		
(a) Enter service provider name as it appears on line 2 MASSACHUSETTS MUTUAL LIFE INS. CO.		
(b) Service Codes (see instructions)		
(c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation SELECT MID CAP GROWTH EQUITY II FUN 04-3512596		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN ASSETS		

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.	60 99	0
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</p> <p>OPPENHEIMER RISING DIVIDENDS FUND</p> <p>13-3035629</p> </div> <div style="width: 40%;"> <p style="text-align: center;">(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>BASIS POINTS * PLAN ASSETS</p> </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p style="text-align: center;">(a) Enter service provider name as it appears on line 2</p> <p>MASSACHUSETTS MUTUAL LIFE INS. CO.</p> </div> <div style="width: 20%;"> <p style="text-align: center;">(b) Service Codes (see instructions)</p> <p style="text-align: center;">60</p> </div> <div style="width: 20%;"> <p style="text-align: center;">(c) Enter amount of indirect compensation</p> <p style="text-align: center;">0</p> </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</p> <p>T. ROWE PRICE RETIREMENT 2010 FUND</p> <p>20-0001631</p> </div> <div style="width: 40%;"> <p style="text-align: center;">(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>BASIS POINTS * PLAN ASSETS</p> </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p style="text-align: center;">(a) Enter service provider name as it appears on line 2</p> <p>MASSACHUSETTS MUTUAL LIFE INS. CO.</p> </div> <div style="width: 20%;"> <p style="text-align: center;">(b) Service Codes (see instructions)</p> <p style="text-align: center;">60</p> </div> <div style="width: 20%;"> <p style="text-align: center;">(c) Enter amount of indirect compensation</p> <p style="text-align: center;">0</p> </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</p> <p>T. ROWE PRICE RETIREMENT 2020 FUND</p> <p>20-0001634</p> </div> <div style="width: 40%;"> <p style="text-align: center;">(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>BASIS POINTS * PLAN ASSETS</p> </div> </div>		

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.	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.
T. ROWE PRICE RETIREMENT 2030 FUND 20-0001636	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.
T. ROWE PRICE RETIREMENT 2040 FUND 20-0001638	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 99	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.
OPPENHEIMER REAL ESTATE FUND 22-3849391	BASIS POINTS * PLAN ASSETS

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.	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.
PIMCO TOTAL RETURN FUND 33-0239892	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.
PIMCO LONG TERM US GOVERNMENT FUND 33-0239894	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.
INVESCO VAN KAMPEN SMALL CAP VALUE 36-4277151	BASIS POINTS * PLAN ASSETS

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.	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.	
PIONEER CULLEN VALUE FUND	BASIS POINTS * PLAN ASSETS	
36-4356313		
(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.	
T. ROWE PRICE RETIREMENT 2050 FUND	BASIS POINTS * PLAN ASSETS	
51-0612044		
(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.	
T. ROWE PRICE NEW HORIZONS FUND	BASIS POINTS * PLAN ASSETS	
52-0791372		

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.	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.	
AMERICAN FUNDS GROWTH FUND OF AMERI 52-0792143	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.	
T. ROWE PRICE RETIREMENT INCOME FUN 56-2294396	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.	
PERKINS MID CAP VALUE FUND 84-1458637	BASIS POINTS * PLAN ASSETS	

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.	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.	
THORNBURG INTERNATIONAL VALUE FUND 85-0451747	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.	
AMERICAN FUNDS EUROPACIFIC GROWTH F 95-6810128	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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 <div style="border: 1px solid black; padding: 5px; font-size: 1.2em; font-weight: bold;">2010</div> This Form is Open to Public Inspection.
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan <u>INDUS CORPORATION 401(K) SAVINGS PLAN</u>	B Three-digit plan number (PN)	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>INDUS CORPORATION</u>	D Employer Identification Number (EIN) <u>54-1605406</u>	

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: <u>PRIN MONEY MARKET SEP ACCT-R6</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-024</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN DIVERSIFIED INTL SA-R6</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-015</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LGCAP S&P 500 INDEX SA-R6</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-016</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN U.S. PROPERTY SEP ACCT-R6</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-027</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN BOND AND MORTGAGE SA-R6</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-005</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MIDCAP BLEND SEP ACCT-R6</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-020</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MIDCAP VALUE I SA-R6</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-043</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP S&P 600 INDEX SA-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-028	d Entity code	P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN GOVT & HQ BOND SA-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-007	d Entity code	P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LGCAP BLEND I SEP ACCT-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-017	d Entity code	P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2020 SEP ACCT-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-076	d Entity code	P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: RUSS LIFEPOINTS BAL STR SA-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-082	d Entity code	P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: RUSS LFPT EQ GROWTH STR SA-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-084	d Entity code	P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2030 SEP ACCT-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-077	d Entity code	P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2045 SEP ACCT-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-113	d Entity code	P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2040 SEP ACCT-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-078	d Entity code	P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2025 SEP ACCT-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-111	d Entity code	P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGE CAP VALUE III SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-068	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2015 SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-110	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2010 SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-075	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2035 SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-112	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: RUSS LIFEPOINT GRWTH STR SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-081	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2050 SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-079	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: RUSS LIFEPOINTS MOD STR SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-085	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: RUSS LIFEPOINTS CON STR SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-083	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN FIN GRP, INC. STOCK SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-086	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME STRAT INC SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-080	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: **PRIN LIFETIME 2055 SEP ACCT-R6**
PRINCIPAL LIFE INSURANCE COMPANY

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

c EIN-PN 42-0127290-114	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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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)
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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)
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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)
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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)
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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)
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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)
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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)
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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)
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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)
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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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2010 This Form is Open to Public Inspection
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>		
A Name of plan <u>INDUS CORPORATION 401(K) SAVINGS PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>INDUS CORPORATION</u>	D Employer Identification Number (EIN) <u>54-1605406</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)		
	(2) Participant contributions	1b(2)		
	(3) Other	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
	(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)	330517	443217
	(9) Value of interest in common/collective trusts	1c(9)	0	0
	(10) Value of interest in pooled separate accounts	1c(10)	14506286	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)	6977861	16471991
	(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	601040	4383124
	(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	22415704	21298332

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	22415704	21298332
---	-----------	----------	----------

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)	796391	
(B) Participants	2a(1)(B)	2425944	
(C) Others (including rollovers)	2a(1)(C)	215054	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		3437389
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)	18930	
(F) Other	2b(1)(F)	59696	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		78626
(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)	292214	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		292214
(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		32342
(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)		1590790
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		5431361

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	6459428	
(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)		6459428
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		71219
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	18086	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		18086
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		6548733

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-1117372
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: GRANT THORNTON

(2) EIN: 36-6055558

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.).....	☒	☐	525956
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.).....	☐	☒	
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.)	☐	☒	
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.).....	☐	☒	
e Was this plan covered by a fidelity bond?.....	☒	☐	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?	☐	☒	
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?	☐	☒	
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?	☐	☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	☒	☐	
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.).....	☐	☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....	☐	☒	
l Has the plan failed to provide any benefit when due under the plan?	☐	☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....	☒	☐	
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.	☒	☐	

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)	5b(3) PN(s)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 <u>INDUS CORPORATION 401(K) SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>INDUS CORPORATION</u>	D Employer Identification Number (EIN) <u>54-1605406</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	<u>1</u>	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-1590850</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	<u>3</u>	

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____			
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year	<u>6a</u>		
b Enter the amount contributed by the employer to the plan for this plan year	<u>6b</u>		
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).....	<u>6c</u>		
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
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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
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

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

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

Schedule R (Form 5500) 2010
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate item 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____



Financial Statements and Report of
Independent Certified Public Accountants

INDUS Corporation 401(k) Savings Plan

December 31, 2010 and 2009

INDUS Corporation 401(k) Savings Plan

Contents

Report of Independent Certified Public Accountants	3
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Financial Statements

Statements of Net Assets Available for Benefits	4
Statements of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6–18

Supplemental Information

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions	20
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	21



Report of Independent Certified Public Accountants

Trustees
INDUS Corporation 401(k) Savings Plan

Grant Thornton LLP
2010 Corporate Ridge, Suite 400
McLean, VA 22102-7838
T 703.847.7500
F 703.848.9580
www.GrantThornton.com

We were engaged to audit the financial statements of the INDUS Corporation 401(k) Savings Plan as of December 31, 2010 and 2009, and the supplemental schedules; schedule of delinquent participant contributions and schedule of assets (held at the end of the year) as of December 31, 2010. 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 D and E, which was certified by Delaware Charter Guarantee & Trust Company (d/b/a Principal Trust Company), Massachusetts Mutual Life Insurance Company, and State Street Bank and Trust Company, the custodians and trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that Massachusetts Mutual Life Insurance Company and State Street Bank and Trust Company held the Plan's certified Plan assets and executed the related transactions from September 1, 2010, to December 31, 2010, and that Delaware Charter Guarantee & Trust Company (d/b/a Principal Trust Company) held the certified Plan assets and executed related transactions as of December 31, 2009, and for the period January 1, 2010, to November 30, 2010. The plan administrator has obtained certifications from the trustee and custodians as of and for the years ended December 31, 2010 and 2009, that the information provided to the plan administrator by the trustee and custodians is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to express, and we do not express, an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee and custodians, have been audited by us in accordance with auditing standards generally accepted in the United States of America established by the American Institute of Certified Public Accountants 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.

A stylized, handwritten-style signature of "Grant Thornton LLP" in a light gray color.

McLean, Virginia
April 26, 2012

INDUS Corporation 401(k) Savings Plan

Statements of Net Assets Available for Benefits

<i>December 31,</i>	2010	2009
Assets		
Investments, at fair value		
Mutual funds	\$ 16,471,991	\$ 6,977,862
Pooled separate accounts	—	14,506,285
Group annuity contract	4,318,830	—
Guaranteed interest account	—	601,040
Total investments	20,790,821	22,085,187
Notes receivable from participants	443,217	330,517
Net Assets Available for Benefits at Fair Value	21,234,038	22,415,704
Adjustment from fair value to contract value relating to fully benefit-responsive investment contracts	64,294	—
Net Assets Available for Benefits	\$ 21,298,332	\$ 22,415,704

The accompanying notes are an integral part of these statements.

INDUS Corporation 401(k) Savings Plan

Statements of Changes in Net Assets Available for Benefits

<i>Year ended December 31,</i>	2010	2009
Additions		
Investment income:		
Interest and dividends	\$ 351,910	\$ 74,693
Net increase in fair value of investments	1,623,132	2,665,867
Total investment income	1,975,042	2,740,560
Interest income on notes receivable from participants	18,930	18,894
Contributions		
Participant contributions	2,425,944	2,793,637
Employer contributions	796,391	897,978
Rollover contributions	215,054	268,882
Total Contributions	3,437,389	3,960,497
Total Additions	5,431,361	6,719,951
Deductions		
Benefits paid to participants	6,530,647	1,927,548
Administrative expenses	18,086	40,227
Total Deductions	6,548,733	1,967,775
Net (Decrease) Increase	(1,117,372)	4,752,176
Net Assets Available for Benefits, beginning of year	22,415,704	17,663,528
Net Assets Available for Benefits, end of year	\$ 21,298,332	\$ 22,415,704

The accompanying notes are an integral part of these statements.

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements

December 31, 2010 and 2009

NOTE A^{3/4} DESCRIPTION OF THE PLAN

The following brief description of the INDUS Corporation 401(k) Savings Plan (the Plan), is provided for general information purposes only. Participants should refer to the Plan agreement and the Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering eligible employees of INDUS Corporation (the Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The following provides a general description of the Plan.

During the Plan year ended December 31, 2010 the Plan had a change in trustee and recordkeeper. Prior to August 31, 2010 the assets of the Plan were held and certified by Delaware Charter Guarantee and Trust Company (d/b/a Principal Trust Company) (Principal) and Principal Life Insurance Company was the recordkeeper. As of September 1, 2010, State Street Bank and Trust Company (State Street) became the new trustee for the Plan. All investment funds held with Principal were liquidated and the majority of assets transferred on September 1, 2010 with the final transfer occurring in November 2010. Massachusetts Mutual Life Insurance Company (Mass Mutual) became the custodian of the notes receivable from participants and the new recordkeeper for the Plan effective September 1, 2010.

Eligibility and Contributions

All employees who are at least age 18 are eligible to participate in the Plan. Participants may elect to contribute an unlimited percentage of their calendar-year compensation to the Plan up to the maximum allowable by the Code. Elective deferrals permitted include both pre-tax and Roth after-tax contributions as well as catch-up contributions for those employees who were at least 50 years of age. The Plan does provide for an automatic election to have 6% of a participant's eligible compensation made as a pre-tax deferral. A participant may affirmatively elect a different percentage or elect not to make any deferral contributions as well as designating all or any portion of his elective deferrals as Roth elective deferrals. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans.

The employer matching contribution is discretionary. For the 2010 and 2009 Plan years, the Company matched 50 percent of the participant's contribution up to 6 percent of eligible wages.

Vesting and Forfeitures

Participants vest immediately in their tax deferred contributions and any earnings thereon. Participants shall vest in their employer matching contributions and any earnings thereon, according to the following schedule:

Years of Service	Vested Percentage
Less than 1	0%
1	33%
2	67%
3 or more	100%

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements—Continued

December 31, 2010 and 2009

NOTE A^{3/4} DESCRIPTION OF THE PLAN ^{3/4}Continued

A year of service is defined as 1,000 hours or more worked during the Plan year. A participant also becomes fully vested in their employer matching contributions upon death, retirement, or becoming totally and permanently disabled.

Forfeitures, which become available during a Plan year, may first be used to pay administrative expenses and then used to reduce the amount of contributions required to be made to the Plan by the employer. For the year ended December 31, 2010, \$11,078 of forfeitures was used to pay administrative expenses and \$20,024 of forfeitures were used to reduce employer contributions. For the year ended December 31, 2009, \$39,930 of forfeitures was used to reduce employer contributions. At December 31, 2010 and 2009, forfeited non-vested accounts totaled \$72,763 and \$39,930 respectively.

Payment of Benefits

Upon termination of employment due to death, disability, retirement, or termination of service, a participant or beneficiary may elect to receive a lump-sum distribution, or delay the receipt of benefits. However, if the employee's vested balance is less than \$5,000, he or she must receive a lump sum distribution. Normal retirement is at age 65 and participants may elect early retirement provided they have reached age 55 and completed 3 years of service (5 years prior to September 1, 2010). Effective September 1, 2010, other distribution options including annuities and installments were eliminated.

In certain hardship situations, as described in the Plan, participants may withdraw all or part of their account balances while actively employed. Elective deferral contributions are suspended for six months after a hardship withdrawal. Minimum required distributions for participants who have reached age 70 $\frac{1}{2}$ also apply per Internal Revenue Service (IRS) regulations. In addition, participants may elect in-service withdrawals of their vested account balances after reaching age 59 $\frac{1}{2}$.

Notes Receivable from Participants

Plan participants may borrow from the Plan up to the lesser of 50 percent of their vested account balances or \$50,000. The minimum loan is \$1,000. Generally, a loan term does not exceed five years, unless the loan is for a primary residence, in which case the loan term may be up to 10 years. The loans are secured by the balance in the participant's account and bear interest commensurate with interest rates charged by local commercial banks for similar loans. Principal and interest is paid ratably via payroll deductions.

Administrative Costs

The Company pays the majority of the administrative costs of the Plan.

Plan Termination

Although the Company has not expressed any intent to do so, it has the right under the Plan to terminate the Plan subject to the provisions of ERISA. Participants would vest immediately in all contributions, should the Plan terminate.

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements—Continued

December 31, 2010 and 2009

NOTE A^{3/4} DESCRIPTION OF THE PLAN^{3/4} Continued

Participant Accounts

Each participant's account is credited with elective deferrals, an allocation of the employer's matching contributions, and Plan earnings and charged with an allocation of Plan losses and administrative expenses. Allocations are based on participant earnings or account balances, as defined. Maximum annual additions credited to a participant's account are limited to \$49,000 for both 2010 and 2009. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested balance in his or her account.

Participants direct the investment of their account balance into various investment options offered by the Plan and may change their investment options at any time, subject to the terms of the funding vehicles.

Subsequent Events

The Company evaluated the Plan's financial statements for subsequent events through April 26 2012 the date the financial statements were available to be issued. The Company is not aware of any subsequent events which would require recognition or disclosure in the financial statements as of December 31, 2010.

NOTE B^{3/4} SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method of Accounting

The Plan uses the accrual basis of accounting for the presentation of the financial statements.

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. See Note G for discussion of fair value measurements.

Investment contracts held by a defined contribution plan are reported at fair value. However, contract value is the relevant measurement attribute for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts, because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Effective September 1, 2010, the Plan invests in a Group Annuity Contract with Mass Mutual which is a fully benefit-responsive investment contract. The Statements of Net Assets Available for Plan Benefits presents the fair value of the investment contract as well as the adjustment of the investment contract from fair value to contract value. The Statements of Changes in Net Assets Available for Plan Benefits is prepared on a contract value basis.

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements—Continued

December 31, 2010 and 2009

NOTE B^{3/4} SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES^{3/4} Continued

Investment Valuation and Income Recognition^{3/4} continued

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

Using Estimates in Preparing Financial Statements

In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and changes in net assets during the reporting period. Actual results could differ from those estimates.

Payment of Benefits

Benefits are recorded when paid.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid balance plus any accrued but unpaid interest. Delinquent loans are reclassified as distributions based upon the terms of the Plan document.

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.

Adoption of New Accounting Standards

In January 2010, the Financial Accounting Standards Board (FASB) issued guidance that clarifies existing disclosures and requires new disclosures about fair value measurements. The clarifications and the requirement to disclose the amounts and reasons for significant transfers between Level 1 and Level 2 and significant transfers into and out of Level 3 of the fair value hierarchy are effective for periods beginning after December 15, 2009. The new requirement that purchases, sales, issuances, and settlements be presented gross in the Level 3 reconciliation is effective for fiscal years beginning after December 15, 2010 and for interim periods within those years, with early adoption permitted. Since this new guidance only amends the disclosure requirements, it did not have any impact on the Plan's Statement of Net Assets or Statement of Changes in Net Assets.

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements—Continued

December 31, 2010 and 2009

NOTE B^{3/4} SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES^{3/4} Continued

Adoption of New Accounting Standards^{3/4} continued

In September 2010, the FASB issued an amendment, Plan Accounting-Defined Contribution Pension Plans (Topic 962): Reporting Loans to Participants by Defined Contribution Pension Plans, which provides guidance on how loans to participants should be classified and measured by defined contribution plans. That guidance requires participant loans to be classified as notes receivable from participants, which are segregated from plan investments and measured at their unpaid principal balance plus any accrued but unpaid interest. The Plan adopted this new guidance in its December 31, 2010 financial statements and has reclassified participant loans of \$330,517 as of December 31, 2009 from investments to notes receivable from participants and \$18,894 for the year ended December 31, 2009 from interest and dividends to interest income on notes receivable from participants. Net assets of the Plan were not affected by the adoption of the new guidance.

NOTE C^{3/4} INCOME TAX STATUS

The Internal Revenue Service (IRS) determined by a letter dated May 8, 2009, that the Nonstandardized Prototype Profit Sharing/401(k) Plan established by Mass Mutual, which was adopted by the Company effective September 1, 2010, and the related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Prior to September 1, 2010, the Plan had an individually-designed plan document and had received a favorable determination letter from the IRS dated June 24, 2002, classifying it as a qualified employee benefit plan under Section 401(a) of the IRC and exempt from federal income taxes under Section 501(a) of the IRC. The Plan had subsequently been amended.

The Company is requesting a compliance statement from the IRS pertaining to certain operational matters related to eligible compensation and the impact on employee deferrals and employer matching contributions. The impact, if any that these matters may ultimately have on the Plan, is not currently known, but the Company is prepared to take necessary steps to maintain the qualified tax status of the Plan.

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 organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Company has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2010 and 2009, there are no uncertain 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 Company believes it is no longer subject to income tax examinations for years prior to 2007.

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements—Continued

December 31, 2010 and 2009

NOTE D ³/₄ INFORMATION CERTIFIED BY THE PLAN TRUSTEE AND CUSTODIANS

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, State Street, Mass Mutual, and Principal the trustee and custodians have certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate.

- Investments and notes receivable from participants, as shown in the statements of net assets available for benefits as of December 31, 2010 and 2009.
- Investment income and interest income on notes receivable from participants, as shown in the statements of changes in net assets available for benefits for the years ended December 31, 2010 and 2009.
- Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2010.

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information in the financial statements and supplemental schedule.

NOTE E—INVESTMENTS

The following represents investments that exceed 5 percent of total net assets available for benefits.

<i>December 31,</i>	2010	2009
SAGIC Diversified Bond	\$ 4,383,124	\$ *
American Funds EuroPacific Growth Fund	1,360,218	*
Oppenheimer Rising Dividends Fund	1,451,114	*
PIMCO Total Return Fund	1,309,465	*
Northern Trust Select Indexed Equity Fund	1,181,985	*
T. Rowe Price Select Mid Cap Growth Equity II Fund	1,647,098	*
Principal Large Cap S&P 500 Index	*	1,270,341
T. Rowe Price Mid-Cap Growth Fund	*	2,084,039
Vanguard Growth and Income Fund	*	1,341,626
Principal Money Market	*	5,004,717
Principal Diversified International	*	1,682,181
American Funds Growth Fund of America	*	1,123,861

* The Plan transferred assets from Principal to State Street on September 1, 2010 accordingly, the investments held as of December 31, 2010 are not consistent with those held as of December 31, 2009.

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements—Continued

December 31, 2010 and 2009

NOTE E—INVESTMENTS—Continued

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 as follows:

Mutual funds	\$1,590,790
Pooled separate accounts	<u>32,342</u>
	<u>\$1,623,132</u>

NOTE F ³/₄ INVESTMENT CONTRACTS

Massachusetts Mutual Life Insurance Company

Effective September 1, 2010, the Plan entered into a Group Annuity Contract (GAC) with Mass Mutual which provides for the Separate Account Guaranteed Interest Contract (SAGIC) investment option. The SAGIC is a market value separate account investment option with a general investment account guarantee that provides a stated rate of return and insulates participants' accounts from daily fluctuations in the market. Under the terms of the SAGIC GAC, participants may direct permitted withdrawal and/or transfer transactions of all or a portion of their balance in the SAGIC investment option at contract value. Contract value represents contributions plus credited interest less participant withdrawals and fees. The SAGIC is credited a guaranteed rate that is reset annually with a minimum crediting rate of zero percent.

Certain events may limit the ability of the Plan to transact at contract value. Such events include but may not be limited to the following: (1) the complete or partial termination of the Plan; (2) the establishment or activation of, or material change in, any Plan investment fund, or an amendment to the Plan or a change in the administration or operation of the Plan, including the removal of a group of employees from Plan coverage as a result of the sale or liquidation of a subsidiary or division or as a result of group layoffs or early retirement programs. The Plan Administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

Average yields for SAGIC	2010
Based on actual earnings	2.51%
Based on interest rate credited to participants	2.51%

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements—Continued

December 31, 2010 and 2009

NOTE F $\frac{3}{4}$ INVESTMENT CONTRACTS $\frac{3}{4}$ Continued

Principal Guaranteed Interest Account

At December 31, 2009, the Plan had a benefit-responsive investment contract with Principal Life Insurance Company (Principal Life). Principal Life maintained the contributions in a general account. The account was credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The GIC issuer was contractually obligated to repay the principal and a specified interest rate that was guaranteed to the Plan. There were no reserves against the contract value for credit risk of the contract issuer or otherwise. The crediting interest rate was based on a formula agreed upon with the issuer. Such interest rates were reviewed on a quarterly basis for resetting. Certain events limited the ability of the Plan to transact at contract value with the insurance company and the financial institution issuer. Such events included the following: (i) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (ii) changes to plan's prohibition on competing investment options or deletion of equity wash provisions, (iii) bankruptcy of the plan sponsor or other plan sponsor events (e.g. divestitures or spin-offs of a subsidiary) which cause a significant withdrawal from the plan or (iv) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan Administrator did not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, was probable.

The GIC did not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

Average yields for GICs	2010	2009
Based on actual earnings	0.22%	2.76%
Based on interest rate credited to participants	0.22%	2.76%

NOTE G—FAIR VALUE MEASUREMENTS

The Company complies with Accounting Standards Codification (ASC) No. 820, *Fair Value Measurements and Disclosures* (ASC 820). ASC 820 defines fair value, establishes a framework for measuring fair value and expands disclosures about fair value measurements.

ASC 820 defines fair value as 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. ASC 820 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value. A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Level 1: Quoted prices in active markets for identical assets.

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements—Continued

December 31, 2010 and 2009

NOTE G—FAIR VALUE MEASUREMENTS—Continued

Level 2: Observable inputs other than Level 1 prices, such as quoted prices for similar assets in active or inactive markets that are observable or can be corroborated by observable market data for substantially the full term of the assets.

Level 3: Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

Following is a description of the valuation methodologies and inputs used for assets and liabilities measured at fair value, as well as the general classification pursuant to the valuation hierarchy.

Pooled Separate Accounts: Valued at the unit value as reported by the investment manager of the accounts, which approximates fair value, and are classified within Level 2 and Level 3 of the fair value hierarchy based on the underlying inputs. There are no unfunded commitments from participants in the Plan who invest in these accounts.

Mutual Funds: Shares of mutual funds are valued based on quoted prices of the fund in active markets and classified within Level 1 of the fair value hierarchy.

Group Annuity Contract: Valued at the liquidation value as documented within the SAGIC contract and assumes that the intrinsic value of the general investment account guarantee is immaterial. Liquidation value is market value of the assets in the separate account. This investment is classified within Level 3 of the fair value hierarchy.

Guaranteed Interest Accounts: Valued at the amount plan participants or plan sponsors would receive if they were to withdraw or transfer funds within the Plan prior to their maturity, and are classified within the Level 3 of the fair value hierarchy.

The valuation methods described above may produce a fair 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 methods used by 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.

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements—Continued

December 31, 2010 and 2009

NOTE G—FAIR VALUE MEASUREMENTS—Continued

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

	Level 1	Level 2	Level 3	Total
Mutual funds:				
Allocation	\$ 406,250	\$ —	\$ —	\$ 406,250
Blend	5,492,449	—	—	5,492,449
Money Market	46,768	—	—	46,768
Bond	1,309,465	—	—	1,309,465
Foreign Growth	891,460	—	—	891,460
Government	559,545	—	—	559,545
Growth	3,151,921	—	—	3,151,921
Income	132,334	—	—	132,334
Real Estate	934,324	—	—	934,324
Target	1,607,986	—	—	1,607,986
Value	1,939,489	—	—	1,939,489
	16,471,991	—	—	16,471,991
Group annuity contract	—	—	4,318,830	4,318,830
Total investments at fair value	\$ 16,471,991	\$ —	\$ 4,318,830	\$ 20,790,821

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements—Continued

December 31, 2010 and 2009

NOTE G—FAIR VALUE MEASUREMENTS—Continued

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

	Level 1	Level 2	Level 3	Total	Redemption Frequency	Redemption Notice Period
Pooled separate accounts:						
Large U.S. Equity Funds	\$ —	\$ 1,634,071	\$ —	\$ 1,634,071	Daily	Daily
Mid U.S. Equity Funds	—	1,517,853	—	1,517,853	Daily	Daily
Small U.S. Equity Funds	—	752,223	—	752,223	Daily	Daily
International Equity Funds	—	1,682,181	—	1,682,181	Daily	Daily
Balanced Funds	—	1,177,568	—	1,177,568	Daily	Daily
Short-Term Fixed Income Fund	—	5,004,717	—	5,004,717	Daily	Daily
Fixed Income Funds	—	874,095	1,099,729	1,973,824	Daily	Daily
Principal Financial Group Common Stock Fund	—	763,848	—	763,848	Daily	Daily
Total	—	13,406,556	1,099,729	14,506,285		
Mutual fund:						
Large U.S. Equity Fund	6,977,862	—	—	6,977,862		
Guaranteed interest accounts	—	—	601,040	601,040		
Total assets at fair value	\$ 6,977,862	\$ 13,406,556	\$ 1,700,769	\$ 22,085,187		

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements—Continued

December 31, 2010 and 2009

NOTE G—FAIR VALUE MEASUREMENTS—Continued

Level 3 Summary of Changes

The following presents a summary of changes in the fair value of the Plan's Level 3 assets for the years ended December 31, 2010 and 2009:

	Pooled Separate Accounts	Guaranteed Interest	Group Annuity Contract	Total
Beginning balance, January 1, 2009	\$ 1,444,457	\$ 632,368	\$ —	\$ 2,076,825
Realized/Unrealized losses	(480,240)	—	—	(480,240)
Purchases, sales, issuances and settlements, net	135,512	(31,328)	—	104,184
Ending balance, December 31, 2009	1,099,729	601,040	—	1,700,769
Realized/Unrealized gains	50,504	—	—	50,504
Interest income	—	1,352	58,857	60,209
Contract value to fair value adjustment	—	—	(64,294)	(64,294)
Purchases	8,080	123,922	5,053,235	5,185,237
Sales	—	—	(728,968)	(728,968)
Settlements	(1,158,313) *	(726,314) *	—	(1,884,627)
Ending balance, December 31, 2010	\$ —	\$ —	\$ 4,318,830	\$ 4,318,830

* Assets transferred from Principal to State Street on September 1, 2010

Pooled Separate Accounts Sponsored by Principal

Large U.S. Equity Funds: The investment objective for each of the five funds in this investment option is to attain long-term growth of capital. Each fund invests primarily in the common stock of companies with large capitalizations which can include a limited amount of foreign securities.

Mid U.S. Equity Funds: The investment objective for each of the four funds in this investment option is to mirror the investment performance of select MidCap indices. Each fund invests primarily in the common stock of companies that compose those indices.

Small U.S. Equity Funds: The investment objective for each of the three funds in this investment option is to attain long-term growth of capital through investment in the common stock of companies with small market capitalizations. Investments can include a limited amount of foreign securities.

International Equity Funds: The investment objective for each for the two funds in this option is long-term growth of capital by investing primarily in stocks of non-U.S. companies with both large and small market capitalizations. The funds normally diversify the investments across different countries and regions.

Balanced Funds: The investment objective for each of the seven funds in this option is to attain both current income and capital appreciation. The funds invest primarily in fixed-income funds as well as both equity and hybrid funds.

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements—Continued

December 31, 2010 and 2009

NOTE G—FAIR VALUE MEASUREMENTS—Continued

Pooled Separate Accounts Sponsored by Principal—Continued

Short-Term Fixed Income Fund: The investment objective for the fund in this option is to seek a high level of current income consistent with preservation of principal and maintenance of liquidity. The fund invests primarily in short-term money market instruments.

Fixed Income Funds: The investment objective for the three funds in this option is to attain value by investing in commercial real estate holdings, intermediate-term, fixed income investments such as public and private corporate bonds, commercial and residential mortgages, asset backed securities, and U.S. government and agency-backed securities. All securities are rated AAA by Standard & Poor's Corporation or AAA by Moody's Investor Services, Inc., or if unrated, determined to be of equivalent quality.

Principal Financial Group Common Stock Fund: This option allows participants to invest in the common stock of the Principal Financial Group.

Effective September 2008, the U.S. Property Separate Account is subject to withdrawal limitations due to economic conditions adversely affecting the commercial real estate market in which this separate account invests. As a result, death, disability, retirement and hardship withdrawals are being paid out while requests to transfer out of the separate account take a loan, or termination distributions are subject to limitations. The related contract allows withdrawal limitation to be applied for up to three years.

NOTE H—PARTIES-IN-INTEREST TRANSACTIONS

Transactions that may be considered parties-in-interest transactions relate to normal management and administrative services and the payment of expenses related thereto. Effective September 1, 2010, Mass Mutual manages one of the Plan's investment options, the SAGIC. Prior to September 1, 2010, investment options available to participants were managed by Principal. Therefore, transactions with these investments qualify as party-in-interest transactions and are exempt from the prohibited transaction rules of ERISA.

Supplemental Information



INDUS Corporation 401(k) Savings Plan

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions

Name of Plan Sponsor: INDUS Corporation
Employer Identification Number: 54-1605406
Three-digit plan number: 001

December 31, 2010

Participant Contributions Transferred Late to the Plan	Tool that Constitutes Non-Exempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Click here if late participant loan repayments are included: x 2009 Plan year	\$ 525,956	\$ —	\$ —	—

INDUS Corporation 401(k) Savings Plan

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

EIN: 54-1605406

PN: 001

December 31, 2010

(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
State Street Bank and Trust Company:				
*	SAGIC Diversified Bond	Group annuity contract	\$ **	\$ 4,383,124
*	Massachusetts Mutual Premier Fund	Mutual fund (Holding Account)	**	46,768
	American Funds EuroPacific Growth Fund	Mutual fund	**	1,360,218
	American Funds Growth Fund of America	Mutual fund	**	867,911
	Columbia Mid Cap Index Fund	Mutual fund	**	795,663
	Columbia Small Cap Index Fund	Mutual fund	**	703,469
	Invesco Van Kamoen Small Cap Value Fund	Mutual fund	**	873,551
	Oakmark Equity & Income Fund	Mutual fund	**	406,250
	Oppenheimer Real Estate	Mutual fund	**	934,324
	Oppenheimer Rising Dividends Fund	Mutual fund	**	1,451,114
	Perkins Mid Cap Value Fund	Mutual fund	**	623,121
	PIMCO Long-Term U.S. Government Fund	Mutual fund	**	559,545
	PIMCO Total Return Fund	Mutual fund	**	1,309,465
	Pioneer Cullen Value Fund	Mutual fund	**	442,817
	Select Indexed Equity Fund	Mutual fund	**	1,181,985
	Select Mid Cap Growth Equity II Fund	Mutual fund	**	1,647,098
	T. Rowe Price New Horizons Fund	Mutual fund	**	636,912
	T. Rowe Price Retirement 2010 Fund	Mutual fund	**	50,091
	T. Rowe Price Retirement 2015 Fund	Mutual fund	**	176,946
	T. Rowe Price Retirement 2020 Fund	Mutual fund	**	409,354
	T. Rowe Price Retirement 2025 Fund	Mutual fund	**	255,008
	T. Rowe Price Retirement 2030 Fund	Mutual fund	**	147,056
	T. Rowe Price Retirement 2035 Fund	Mutual fund	**	120,487
	T. Rowe Price Retirement 2040 Fund	Mutual fund	**	149,452
	T. Rowe Price Retirement 2045 Fund	Mutual fund	**	184,935
	T. Rowe Price Retirement 2050 Fund	Mutual fund	**	81,749
	T. Rowe Price Retirement 2055 Fund	Mutual fund	**	32,908
	T. Rowe Price Retirement Income Fund	Mutual fund	**	132,334
	Thornburg International Value Fund	Mutual fund	**	891,460
				16,471,991
*	Participant Loans	Interest rates ranging from 4.25% - 10.50%	**	443,217
Total				21,298,332

*Denotes party-in-interest

** Historical cost data is not required to be presented, as all investments are participant directed.

A Name of Plan INDUS Corporation 401(k) Savings Plan	B Three-digit plan Number	001
C Plan sponsor's name as shown on line 2a of Form 5500 INDUS Corporation	D Employer Identification Number 541605406	

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	330239894		MassMutual provided the Plan with the required written disclosure for Management Fees received by Allianz Global Investors with respect to PIMCO Long Term US Government Fund (MF-KH).
Allianz Global Investors	330239894		MassMutual provided the plan with the required written disclosure for Other Fees received by Allianz Global Investors with respect to PIMCO Long Term US Government Fund (MF-KH).
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-GW).
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-GW).
American Funds	956810128		MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to American Funds EuroPacific Growth Fund (MF-KR).
American Funds	956810128		MassMutual provided the plan with the required written disclosure for Other Fees received by American Funds with respect to American Funds EuroPacific Growth Fund (MF-KR).
Columbia	560906609		MassMutual provided the Plan with the required written disclosure for Management Fees received by Columbia with respect to Columbia Mid Cap Index Fund (MF-B8).
Columbia	560906609		MassMutual provided the Plan with the required written disclosure for Management Fees received by Columbia with respect to Columbia Small Cap Index Fund (MF-B2).
Columbia	560906609		MassMutual provided the plan with the required written disclosure for Other Fees received by Columbia with respect to Columbia Mid Cap Index Fund (MF-B8).
Invesco	364277151		MassMutual provided the Plan with the required written disclosure for Management Fees received by Invesco with respect to Invesco Van Kampen Small Cap Value Fund (MF-HF).
Invesco	364277151		MassMutual provided the plan with the required written disclosure for Other Fees received by Invesco with respect to Invesco Van Kampen Small Cap Value Fund (MF-HF).
Janus	841458637		MassMutual provided the Plan with the required written disclosure for Management Fees received by Janus with respect to Perkins Mid Cap Value Fund (MF-TIS).
Janus	841458637		MassMutual provided the plan with the required written disclosure for Other Fees received by Janus with respect to Perkins Mid Cap Value Fund (MF-TIS).
Massachusetts Mutual Life Insurance	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-W9).
Massachusetts Mutual Life Insurance	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to American Funds EuroPacific Growth Fund (MF-KR).
Massachusetts Mutual Life Insurance	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-GW).
Massachusetts Mutual Life Insurance	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 Value Fund (MF-HF).
Massachusetts Mutual Life Insurance	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received

Massachusetts Mutual Life Insurance	041590850	by MassMutual with respect to Oppenheimer Real Estate Fund (MF-C2). MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Oppenheimer Rising Dividends Fund (MF-O6).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Perkins Mid Cap Value Fund (MF-TIS).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to PIMCO Long Term US Government Fund (MF-KH).
Massachusetts Mutual Life Insurance	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	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Pioneer Cullen Value Fund (MF-V).
Massachusetts Mutual Life Insurance	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-FT).
Massachusetts Mutual Life Insurance	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-LT).
Massachusetts Mutual Life Insurance	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-PT).
Massachusetts Mutual Life Insurance	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-QT).
Massachusetts Mutual Life Insurance	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-OT).
Massachusetts Mutual Life Insurance	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-BT).
Massachusetts Mutual Life Insurance	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	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Select Indexed Equity Fund (MF-LX).
Massachusetts Mutual Life Insurance	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-W9).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Administrative Fees of (13 basis points * plan assets) with respect to Select Indexed Equity Fund (MF-LX).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Administrative Fees of (27 basis points * plan assets) with respect to Select Mid Cap Growth Equity II Fund (MF-W9).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to American Funds EuroPacific Growth Fund (MF-KR).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to American Funds Growth Fund of America (MF-GW).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to PIMCO Long Term US Government Fund (MF-KH).
Massachusetts Mutual Life Insurance	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	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price New Horizons Fund (MF-WG).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2010 Fund (MF-FT).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2020 Fund (MF-LT).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2030 Fund (MF-PT).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2040 Fund (MF-QT).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2050 Fund (MF-OT).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement Income Fund (MF-BT).
Massachusetts Mutual Life Insurance	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	041590850	MassMutual received estimated Sub-TA Fees of (24 basis points * plan assets) with respect to Oppenheimer Rising Dividends Fund (MF-O6).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Invesco Van Kampen Small Cap Value Fund (MF-HF).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Perkins Mid Cap Value Fund (MF-TIS).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Pioneer Cullen Value Fund (MF-V).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (40 basis points * plan assets) with respect to Thornburg International Value Fund (MF-CJ).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Supplemental Fees of (14 basis points * plan assets) with respect to Oppenheimer Real Estate Fund (MF-C2).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Supplemental Fees of (14 basis points * plan assets) with respect to Oppenheimer Rising Dividends Fund (MF-O6).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for float revenue received by MassMutual.
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-VK).
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-VK).
Oppenheimer	133035629	MassMutual provided the Plan with the required written disclosure for Management Fees received by Oppenheimer with respect to Oppenheimer Rising Dividends Fund (MF-O6).
Oppenheimer	133035629	MassMutual provided the plan with the required written disclosure for Other Fees received by Oppenheimer with respect to Oppenheimer Rising Dividends Fund (MF-O6).
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).
Pioneer	364356313	MassMutual provided the Plan with the required written disclosure for Management Fees received by Pioneer with respect to Pioneer Cullen Value Fund (MF-V).
Pioneer	364356313	MassMutual provided the plan with the required written disclosure for Other Fees received by Pioneer with respect to Pioneer Cullen Value Fund (MF-V).
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-FT).
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-FT).
T. Rowe Price	200001634	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2020 Fund (MF-LT).
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-LT).
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-PT).
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-PT).
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-QT).
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-QT).
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-OT).
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-OT).
T. Rowe Price	520791372	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price New Horizons Fund (MF-WG).
T. Rowe Price	520791372	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price New Horizons Fund (MF-WG).
T. Rowe Price	521151266	MassMutual provided the Plan with the required written disclosure for Management Fees

T. Rowe Price	521151266	received by T. Rowe Price with respect to T. Rowe Price Retirement 2005 Fund (MF-CO). 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-DO).
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-EO).
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-FO).
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-HO).
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-CO).
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-DO).
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-EO).
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-FO).
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-HO).
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-GO).
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-GO).
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-BT).
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-BT).
Thornburg	850451747	MassMutual provided the Plan with the required written disclosure for Management Fees received by Thornburg with respect to Thornburg International Value Fund (MF-CJ).
Thornburg	850451747	MassMutual provided the plan with the required written disclosure for Other Fees received by Thornburg with respect to Thornburg International Value Fund (MF-CJ).

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan INDUS CORPORATION 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500. INDUS CORPORATION	D Employer Identification Number (EIN) 54-1605406	

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.
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1 Coverage Information:

(a) Name of insurance carrier
PRINCIPAL 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
42-0127290	61271	418375	0	01/01/2010	11/03/2010

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
5780	9409

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

MARSH INS & INVESTMENTS CORP
PO BOX 26945
NEW YORK NY 10087-6945
NEW YORK, NY 00001-0087

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
5780	9409	REFERRAL/SERVICE FEE	3

(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	

(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** 0**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 ▶ FLEXIBLE INVESTMENT ANNUITY**b** Balance at the end of the previous year **7b** 603262**c** Additions: (1) Contributions deposited during the year **7c(1)**(2) Dividends and credits **7c(2)**(3) Interest credited during the year **7c(3)** 1280(4) Transferred from separate account **7c(4)**(5) Other (specify below) **7c(5)**

▶

(6) Total additions **7c(6)** 1280**d** Total of balance and additions (add **b** and **c(6)**) **7d** 604542**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 8897(2) Administration charge made by carrier **7e(2)** 142(3) Transferred to separate account **7e(3)** 594533(4) Other (specify below) **7e(4)** 970

▶ LOAN WITHDRAWAL

(5) Total deductions **7e(5)** 604542**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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 INDUS CORPORATION 401(K) SAVINGS PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 INDUS CORPORATION		D Employer Identification Number (EIN) 54-1605406

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

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

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)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(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?
13,37,50,64	Contract Administrator	16741	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection.
---	--	--

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

A Name of plan <u>INDUS CORPORATION 401(K) SAVINGS PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>INDUS CORPORATION</u>	D Employer Identification Number (EIN) <u>54-1605406</u>	

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: <u>Prin MidCap Blend Sep Acct-R6</u> <u>Principal Life Insurance Company</u>			
b Name of sponsor of entity listed in (a):			
c EIN-PN <u>420127290-020</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>Prin Govt & HQ Bond SA-R6</u> <u>Principal Life Insurance Company</u>			
b Name of sponsor of entity listed in (a):			
c EIN-PN <u>420127290-007</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>Prin Money Market Sep Acct-R6</u> <u>Principal Life Insurance Company</u>			
b Name of sponsor of entity listed in (a):			
c EIN-PN <u>420127290-024</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>Prin LgCap Blend I Sep Acct-R6</u> <u>Principal Life Insurance Company</u>			
b Name of sponsor of entity listed in (a):			
c EIN-PN <u>420127290-017</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>Prin U.S. Property Sep Acct-R6</u> <u>Principal Life Insurance Company</u>			
b Name of sponsor of entity listed in (a):			
c EIN-PN <u>420127290-027</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>Prin Bond and Mortgage SA-R6</u> <u>Principal Life Insurance Company</u>			
b Name of sponsor of entity listed in (a):			
c EIN-PN <u>420127290-005</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>Prin Diversified Intl SA-R6</u> <u>Principal Life Insurance Company</u>			
b Name of sponsor of entity listed in (a):			
c EIN-PN <u>420127290-015</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	

a Name of MTIA, CCT, PSA, or 103-12 IE: [Prin LgCap S&P 500 Index SA-R6](#)
Principal Life Insurance Company

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

c EIN-PN 420127290-016	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [Prin MidCap Value I SA-R6](#)
Principal Life Insurance Company

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

c EIN-PN 420127290-043	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [Prin SmCap S&P 600 Index SA-R6](#)
Principal Life Insurance Company

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

c EIN-PN 420127290-028	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [Prin LargeCap Value III SA-R6](#)
Principal Life Insurance Company

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

c EIN-PN 420127290-068	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
---	--	---	---

a Name of MTIA, CCT, PSA, or 103-12 IE: [Prin LifeTime 2010 Sep Acct-R6](#)
Principal Life Insurance Company

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

c EIN-PN 420127290-075	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
---	--	---	---

a Name of MTIA, CCT, PSA, or 103-12 IE: [Prin LifeTime 2020 Sep Acct-R6](#)
Principal Life Insurance Company

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

c EIN-PN 420127290-076	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [Prin LifeTime 2030 Sep Acct-R6](#)
Principal Life Insurance Company

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

c EIN-PN 420127290-077	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [Prin LifeTime 2040 Sep Acct-R6](#)
Principal Life Insurance Company

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

c EIN-PN 420127290-078	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
---	--	---	---

a Name of MTIA, CCT, PSA, or 103-12 IE: [Prin LifeTime 2050 Sep Acct-R6](#)
Principal Life Insurance Company

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

c EIN-PN 420127290-079	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
---	--	---	---

a Name of MTIA, CCT, PSA, or 103-12 IE: [Prin LifeTime Strat Inc SA-R6](#)
Principal Life Insurance Company

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

c EIN-PN 420127290-080	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
---	--	---	---

a Name of MTIA, CCT, PSA, or 103-12 IE: [Prin Fin Grp, Inc. Stock SA-R6](#)
[Principal Life Insurance Company](#)

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

c EIN-PN 420127290-086	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [Russ LifePoint Grwth Str SA-R6](#)
[Principal Life Insurance Company](#)

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

c EIN-PN 420127290-081	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [Russ LifePoints Bal Str SA-R6](#)
[Principal Life Insurance Company](#)

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

c EIN-PN 420127290-082	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [Russ LifePoints Con Str SA-R6](#)
[Principal Life Insurance Company](#)

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

c EIN-PN 420127290-083	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [Russ LfPt Eq Growth Str SA-R6](#)
[Principal Life Insurance Company](#)

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

c EIN-PN 420127290-084	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [Russ LifePoints Mod Str SA-R6](#)
[Principal Life Insurance Company](#)

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

c EIN-PN 420127290-085	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [PRIN REAL ESTATE SECS SA-R6](#)
[Principal Life Insurance Company](#)

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

c EIN-PN 420127290-095	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [Prin LifeTime 2015 Sep Acct-R6](#)
[Principal Life Insurance Company](#)

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

c EIN-PN 420127290-110	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [Prin LifeTime 2025 Sep Acct-R6](#)
[Principal Life Insurance Company](#)

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

c EIN-PN 420127290-111	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [Prin LifeTime 2035 Sep Acct-R6](#)
[Principal Life Insurance Company](#)

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

c EIN-PN 420127290-112	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [Prin LifeTime 2045 Sep Acct-R6](#)
[Principal Life Insurance Company](#)

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

c EIN-PN 420127290-113	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [Prin LifeTime 2055 Sep Acct-R6](#)
[Principal Life Insurance Company](#)

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

c EIN-PN 420127290-114	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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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)
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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
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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

INDUS Corporation 401(k) Savings Plan

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

EIN: 54-1605406

PN: 001

December 31, 2010

(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
State Street Bank and Trust Company:				
*	SAGIC Diversified Bond	Group annuity contract	\$ **	\$ 4,383,124
*	Massachusetts Mutual Premier Fund	Mutual fund (Holding Account)	**	46,768
	American Funds EuroPacific Growth Fund	Mutual fund	**	1,360,218
	American Funds Growth Fund of America	Mutual fund	**	867,911
	Columbia Mid Cap Index Fund	Mutual fund	**	795,663
	Columbia Small Cap Index Fund	Mutual fund	**	703,469
	Invesco Van Kamoen Small Cap Value Fund	Mutual fund	**	873,551
	Oakmark Equity & Income Fund	Mutual fund	**	406,250
	Oppenheimer Real Estate	Mutual fund	**	934,324
	Oppenheimer Rising Dividends Fund	Mutual fund	**	1,451,114
	Perkins Mid Cap Value Fund	Mutual fund	**	623,121
	PIMCO Long-Term U.S. Government Fund	Mutual fund	**	559,545
	PIMCO Total Return Fund	Mutual fund	**	1,309,465
	Pioneer Cullen Value Fund	Mutual fund	**	442,817
	Select Indexed Equity Fund	Mutual fund	**	1,181,985
	Select Mid Cap Growth Equity II Fund	Mutual fund	**	1,647,098
	T. Rowe Price New Horizons Fund	Mutual fund	**	636,912
	T. Rowe Price Retirement 2010 Fund	Mutual fund	**	50,091
	T. Rowe Price Retirement 2015 Fund	Mutual fund	**	176,946
	T. Rowe Price Retirement 2020 Fund	Mutual fund	**	409,354
	T. Rowe Price Retirement 2025 Fund	Mutual fund	**	255,008
	T. Rowe Price Retirement 2030 Fund	Mutual fund	**	147,056
	T. Rowe Price Retirement 2035 Fund	Mutual fund	**	120,487
	T. Rowe Price Retirement 2040 Fund	Mutual fund	**	149,452
	T. Rowe Price Retirement 2045 Fund	Mutual fund	**	184,935
	T. Rowe Price Retirement 2050 Fund	Mutual fund	**	81,749
	T. Rowe Price Retirement 2055 Fund	Mutual fund	**	32,908
	T. Rowe Price Retirement Income Fund	Mutual fund	**	132,334
	Thornburg International Value Fund	Mutual fund	**	891,460
				16,471,991
*	Participant Loans	Interest rates ranging from 4.25% - 10.50%	**	443,217
Total				21,298,332

*Denotes party-in-interest

** Historical cost data is not required to be presented, as all investments are participant directed.



Financial Statements and Report of
Independent Certified Public Accountants

INDUS Corporation 401(k) Savings Plan

December 31, 2010 and 2009

INDUS Corporation 401(k) Savings Plan

Contents

Report of Independent Certified Public Accountants	3
Financial Statements	
Statements of Net Assets Available for Benefits	4
Statements of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6–18
Supplemental Information	
Schedule H, Line 4a - Schedule of Delinquent Participant Contributions	20
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	21



Report of Independent Certified Public Accountants

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Trustees
INDUS Corporation 401(k) Savings Plan

We were engaged to audit the financial statements of the INDUS Corporation 401(k) Savings Plan as of December 31, 2010 and 2009, and the supplemental schedules; schedule of delinquent participant contributions and schedule of assets (held at the end of the year) as of December 31, 2010. 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 D and E, which was certified by Delaware Charter Guarantee & Trust Company (d/b/a Principal Trust Company), Massachusetts Mutual Life Insurance Company, and State Street Bank and Trust Company, the custodians and trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that Massachusetts Mutual Life Insurance Company and State Street Bank and Trust Company held the Plan's certified Plan assets and executed the related transactions from September 1, 2010, to December 31, 2010, and that Delaware Charter Guarantee & Trust Company (d/b/a Principal Trust Company) held the certified Plan assets and executed related transactions as of December 31, 2009, and for the period January 1, 2010, to November 30, 2010. The plan administrator has obtained certifications from the trustee and custodians as of and for the years ended December 31, 2010 and 2009, that the information provided to the plan administrator by the trustee and custodians is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to express, and we do not express, an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee and custodians, have been audited by us in accordance with auditing standards generally accepted in the United States of America established by the American Institute of Certified Public Accountants 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.

A handwritten signature in dark ink that reads "Grant Thornton LLP".

McLean, Virginia
April 26, 2012

INDUS Corporation 401(k) Savings Plan

Statements of Net Assets Available for Benefits

<i>December 31,</i>	2010	2009
Assets		
Investments, at fair value		
Mutual funds	\$ 16,471,991	\$ 6,977,862
Pooled separate accounts	—	14,506,285
Group annuity contract	4,318,830	—
Guaranteed interest account	—	601,040
Total investments	20,790,821	22,085,187
Notes receivable from participants	443,217	330,517
Net Assets Available for Benefits at Fair Value	21,234,038	22,415,704
Adjustment from fair value to contract value relating to fully benefit-responsive investment contracts	64,294	—
Net Assets Available for Benefits	\$ 21,298,332	\$ 22,415,704

The accompanying notes are an integral part of these statements.

INDUS Corporation 401(k) Savings Plan

Statements of Changes in Net Assets Available for Benefits

<i>Year ended December 31,</i>	2010	2009
Additions		
Investment income:		
Interest and dividends	\$ 351,910	\$ 74,693
Net increase in fair value of investments	1,623,132	2,665,867
Total investment income	1,975,042	2,740,560
Interest income on notes receivable from participants	18,930	18,894
Contributions		
Participant contributions	2,425,944	2,793,637
Employer contributions	796,391	897,978
Rollover contributions	215,054	268,882
Total Contributions	3,437,389	3,960,497
Total Additions	5,431,361	6,719,951
Deductions		
Benefits paid to participants	6,530,647	1,927,548
Administrative expenses	18,086	40,227
Total Deductions	6,548,733	1,967,775
Net (Decrease) Increase	(1,117,372)	4,752,176
Net Assets Available for Benefits, beginning of year	22,415,704	17,663,528
Net Assets Available for Benefits, end of year	\$ 21,298,332	\$ 22,415,704

The accompanying notes are an integral part of these statements.

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements

December 31, 2010 and 2009

NOTE A^{3/4} DESCRIPTION OF THE PLAN

The following brief description of the INDUS Corporation 401(k) Savings Plan (the Plan), is provided for general information purposes only. Participants should refer to the Plan agreement and the Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering eligible employees of INDUS Corporation (the Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The following provides a general description of the Plan.

During the Plan year ended December 31, 2010 the Plan had a change in trustee and recordkeeper. Prior to August 31, 2010 the assets of the Plan were held and certified by Delaware Charter Guarantee and Trust Company (d/b/a Principal Trust Company) (Principal) and Principal Life Insurance Company was the recordkeeper. As of September 1, 2010, State Street Bank and Trust Company (State Street) became the new trustee for the Plan. All investment funds held with Principal were liquidated and the majority of assets transferred on September 1, 2010 with the final transfer occurring in November 2010. Massachusetts Mutual Life Insurance Company (Mass Mutual) became the custodian of the notes receivable from participants and the new recordkeeper for the Plan effective September 1, 2010.

Eligibility and Contributions

All employees who are at least age 18 are eligible to participate in the Plan. Participants may elect to contribute an unlimited percentage of their calendar-year compensation to the Plan up to the maximum allowable by the Code. Elective deferrals permitted include both pre-tax and Roth after-tax contributions as well as catch-up contributions for those employees who were at least 50 years of age. The Plan does provide for an automatic election to have 6% of a participant's eligible compensation made as a pre-tax deferral. A participant may affirmatively elect a different percentage or elect not to make any deferral contributions as well as designating all or any portion of his elective deferrals as Roth elective deferrals. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans.

The employer matching contribution is discretionary. For the 2010 and 2009 Plan years, the Company matched 50 percent of the participant's contribution up to 6 percent of eligible wages.

Vesting and Forfeitures

Participants vest immediately in their tax deferred contributions and any earnings thereon. Participants shall vest in their employer matching contributions and any earnings thereon, according to the following schedule:

Years of Service	Vested Percentage
Less than 1	0%
1	33%
2	67%
3 or more	100%

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements—Continued

December 31, 2010 and 2009

NOTE A^{3/4} DESCRIPTION OF THE PLAN ^{3/4}Continued

A year of service is defined as 1,000 hours or more worked during the Plan year. A participant also becomes fully vested in their employer matching contributions upon death, retirement, or becoming totally and permanently disabled.

Forfeitures, which become available during a Plan year, may first be used to pay administrative expenses and then used to reduce the amount of contributions required to be made to the Plan by the employer. For the year ended December 31, 2010, \$11,078 of forfeitures was used to pay administrative expenses and \$20,024 of forfeitures were used to reduce employer contributions. For the year ended December 31, 2009, \$39,930 of forfeitures was used to reduce employer contributions. At December 31, 2010 and 2009, forfeited non-vested accounts totaled \$72,763 and \$39,930 respectively.

Payment of Benefits

Upon termination of employment due to death, disability, retirement, or termination of service, a participant or beneficiary may elect to receive a lump-sum distribution, or delay the receipt of benefits. However, if the employee's vested balance is less than \$5,000, he or she must receive a lump sum distribution. Normal retirement is at age 65 and participants may elect early retirement provided they have reached age 55 and completed 3 years of service (5 years prior to September 1, 2010). Effective September 1, 2010, other distribution options including annuities and installments were eliminated.

In certain hardship situations, as described in the Plan, participants may withdraw all or part of their account balances while actively employed. Elective deferral contributions are suspended for six months after a hardship withdrawal. Minimum required distributions for participants who have reached age 70 $\frac{1}{2}$ also apply per Internal Revenue Service (IRS) regulations. In addition, participants may elect in-service withdrawals of their vested account balances after reaching age 59 $\frac{1}{2}$.

Notes Receivable from Participants

Plan participants may borrow from the Plan up to the lesser of 50 percent of their vested account balances or \$50,000. The minimum loan is \$1,000. Generally, a loan term does not exceed five years, unless the loan is for a primary residence, in which case the loan term may be up to 10 years. The loans are secured by the balance in the participant's account and bear interest commensurate with interest rates charged by local commercial banks for similar loans. Principal and interest is paid ratably via payroll deductions.

Administrative Costs

The Company pays the majority of the administrative costs of the Plan.

Plan Termination

Although the Company has not expressed any intent to do so, it has the right under the Plan to terminate the Plan subject to the provisions of ERISA. Participants would vest immediately in all contributions, should the Plan terminate.

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements—Continued

December 31, 2010 and 2009

NOTE A^{3/4} DESCRIPTION OF THE PLAN^{3/4} Continued

Participant Accounts

Each participant's account is credited with elective deferrals, an allocation of the employer's matching contributions, and Plan earnings and charged with an allocation of Plan losses and administrative expenses. Allocations are based on participant earnings or account balances, as defined. Maximum annual additions credited to a participant's account are limited to \$49,000 for both 2010 and 2009. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested balance in his or her account.

Participants direct the investment of their account balance into various investment options offered by the Plan and may change their investment options at any time, subject to the terms of the funding vehicles.

Subsequent Events

The Company evaluated the Plan's financial statements for subsequent events through April 26 2012 the date the financial statements were available to be issued. The Company is not aware of any subsequent events which would require recognition or disclosure in the financial statements as of December 31, 2010.

NOTE B^{3/4} SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method of Accounting

The Plan uses the accrual basis of accounting for the presentation of the financial statements.

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. See Note G for discussion of fair value measurements.

Investment contracts held by a defined contribution plan are reported at fair value. However, contract value is the relevant measurement attribute for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts, because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Effective September 1, 2010, the Plan invests in a Group Annuity Contract with Mass Mutual which is a fully benefit-responsive investment contract. The Statements of Net Assets Available for Plan Benefits presents the fair value of the investment contract as well as the adjustment of the investment contract from fair value to contract value. The Statements of Changes in Net Assets Available for Plan Benefits is prepared on a contract value basis.

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements—Continued

December 31, 2010 and 2009

NOTE B^{3/4} SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES^{3/4} Continued

Investment Valuation and Income Recognition^{3/4} continued

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

Using Estimates in Preparing Financial Statements

In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and changes in net assets during the reporting period. Actual results could differ from those estimates.

Payment of Benefits

Benefits are recorded when paid.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid balance plus any accrued but unpaid interest. Delinquent loans are reclassified as distributions based upon the terms of the Plan document.

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.

Adoption of New Accounting Standards

In January 2010, the Financial Accounting Standards Board (FASB) issued guidance that clarifies existing disclosures and requires new disclosures about fair value measurements. The clarifications and the requirement to disclose the amounts and reasons for significant transfers between Level 1 and Level 2 and significant transfers into and out of Level 3 of the fair value hierarchy are effective for periods beginning after December 15, 2009. The new requirement that purchases, sales, issuances, and settlements be presented gross in the Level 3 reconciliation is effective for fiscal years beginning after December 15, 2010 and for interim periods within those years, with early adoption permitted. Since this new guidance only amends the disclosure requirements, it did not have any impact on the Plan's Statement of Net Assets or Statement of Changes in Net Assets.

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements—Continued

December 31, 2010 and 2009

NOTE B^{3/4} SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES^{3/4} Continued

Adoption of New Accounting Standards^{3/4} continued

In September 2010, the FASB issued an amendment, Plan Accounting-Defined Contribution Pension Plans (Topic 962): Reporting Loans to Participants by Defined Contribution Pension Plans, which provides guidance on how loans to participants should be classified and measured by defined contribution plans. That guidance requires participant loans to be classified as notes receivable from participants, which are segregated from plan investments and measured at their unpaid principal balance plus any accrued but unpaid interest. The Plan adopted this new guidance in its December 31, 2010 financial statements and has reclassified participant loans of \$330,517 as of December 31, 2009 from investments to notes receivable from participants and \$18,894 for the year ended December 31, 2009 from interest and dividends to interest income on notes receivable from participants. Net assets of the Plan were not affected by the adoption of the new guidance.

NOTE C^{3/4} INCOME TAX STATUS

The Internal Revenue Service (IRS) determined by a letter dated May 8, 2009, that the Nonstandardized Prototype Profit Sharing/401(k) Plan established by Mass Mutual, which was adopted by the Company effective September 1, 2010, and the related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Prior to September 1, 2010, the Plan had an individually-designed plan document and had received a favorable determination letter from the IRS dated June 24, 2002, classifying it as a qualified employee benefit plan under Section 401(a) of the IRC and exempt from federal income taxes under Section 501(a) of the IRC. The Plan had subsequently been amended.

The Company is requesting a compliance statement from the IRS pertaining to certain operational matters related to eligible compensation and the impact on employee deferrals and employer matching contributions. The impact, if any that these matters may ultimately have on the Plan, is not currently known, but the Company is prepared to take necessary steps to maintain the qualified tax status of the Plan.

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 organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Company has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2010 and 2009, there are no uncertain 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 Company believes it is no longer subject to income tax examinations for years prior to 2007.

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements—Continued

December 31, 2010 and 2009

NOTE D ³/₄ INFORMATION CERTIFIED BY THE PLAN TRUSTEE AND CUSTODIANS

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, State Street, Mass Mutual, and Principal the trustee and custodians have certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate.

- Investments and notes receivable from participants, as shown in the statements of net assets available for benefits as of December 31, 2010 and 2009.
- Investment income and interest income on notes receivable from participants, as shown in the statements of changes in net assets available for benefits for the years ended December 31, 2010 and 2009.
- Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2010.

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information in the financial statements and supplemental schedule.

NOTE E—INVESTMENTS

The following represents investments that exceed 5 percent of total net assets available for benefits.

December 31,	2010	2009
SAGIC Diversified Bond	\$ 4,383,124	\$ *
American Funds EuroPacific Growth Fund	1,360,218	*
Oppenheimer Rising Dividends Fund	1,451,114	*
PIMCO Total Return Fund	1,309,465	*
Northern Trust Select Indexed Equity Fund	1,181,985	*
T. Rowe Price Select Mid Cap Growth Equity II Fund	1,647,098	*
Principal Large Cap S&P 500 Index	*	1,270,341
T. Rowe Price Mid-Cap Growth Fund	*	2,084,039
Vanguard Growth and Income Fund	*	1,341,626
Principal Money Market	*	5,004,717
Principal Diversified International	*	1,682,181
American Funds Growth Fund of America	*	1,123,861

* The Plan transferred assets from Principal to State Street on September 1, 2010 accordingly, the investments held as of December 31, 2010 are not consistent with those held as of December 31, 2009.

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements—Continued

December 31, 2010 and 2009

NOTE E—INVESTMENTS—Continued

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 as follows:

Mutual funds	\$1,590,790
Pooled separate accounts	<u>32,342</u>
	<u>\$1,623,132</u>

NOTE F ³/₄ INVESTMENT CONTRACTS

Massachusetts Mutual Life Insurance Company

Effective September 1, 2010, the Plan entered into a Group Annuity Contract (GAC) with Mass Mutual which provides for the Separate Account Guaranteed Interest Contract (SAGIC) investment option. The SAGIC is a market value separate account investment option with a general investment account guarantee that provides a stated rate of return and insulates participants' accounts from daily fluctuations in the market. Under the terms of the SAGIC GAC, participants may direct permitted withdrawal and/or transfer transactions of all or a portion of their balance in the SAGIC investment option at contract value. Contract value represents contributions plus credited interest less participant withdrawals and fees. The SAGIC is credited a guaranteed rate that is reset annually with a minimum crediting rate of zero percent.

Certain events may limit the ability of the Plan to transact at contract value. Such events include but may not be limited to the following: (1) the complete or partial termination of the Plan; (2) the establishment or activation of, or material change in, any Plan investment fund, or an amendment to the Plan or a change in the administration or operation of the Plan, including the removal of a group of employees from Plan coverage as a result of the sale or liquidation of a subsidiary or division or as a result of group layoffs or early retirement programs. The Plan Administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

Average yields for SAGIC	2010
Based on actual earnings	2.51%
Based on interest rate credited to participants	2.51%

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements—Continued

December 31, 2010 and 2009

NOTE F $\frac{3}{4}$ INVESTMENT CONTRACTS $\frac{3}{4}$ Continued

Principal Guaranteed Interest Account

At December 31, 2009, the Plan had a benefit-responsive investment contract with Principal Life Insurance Company (Principal Life). Principal Life maintained the contributions in a general account. The account was credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The GIC issuer was contractually obligated to repay the principal and a specified interest rate that was guaranteed to the Plan. There were no reserves against the contract value for credit risk of the contract issuer or otherwise. The crediting interest rate was based on a formula agreed upon with the issuer. Such interest rates were reviewed on a quarterly basis for resetting. Certain events limited the ability of the Plan to transact at contract value with the insurance company and the financial institution issuer. Such events included the following: (i) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (ii) changes to plan's prohibition on competing investment options or deletion of equity wash provisions, (iii) bankruptcy of the plan sponsor or other plan sponsor events (e.g. divestitures or spin-offs of a subsidiary) which cause a significant withdrawal from the plan or (iv) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan Administrator did not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, was probable.

The GIC did not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

Average yields for GICs	2010	2009
Based on actual earnings	0.22%	2.76%
Based on interest rate credited to participants	0.22%	2.76%

NOTE G—FAIR VALUE MEASUREMENTS

The Company complies with Accounting Standards Codification (ASC) No. 820, *Fair Value Measurements and Disclosures* (ASC 820). ASC 820 defines fair value, establishes a framework for measuring fair value and expands disclosures about fair value measurements.

ASC 820 defines fair value as 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. ASC 820 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value. A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Level 1: Quoted prices in active markets for identical assets.

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements—Continued

December 31, 2010 and 2009

NOTE G—FAIR VALUE MEASUREMENTS—Continued

Level 2: Observable inputs other than Level 1 prices, such as quoted prices for similar assets in active or inactive markets that are observable or can be corroborated by observable market data for substantially the full term of the assets.

Level 3: Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

Following is a description of the valuation methodologies and inputs used for assets and liabilities measured at fair value, as well as the general classification pursuant to the valuation hierarchy.

Pooled Separate Accounts: Valued at the unit value as reported by the investment manager of the accounts, which approximates fair value, and are classified within Level 2 and Level 3 of the fair value hierarchy based on the underlying inputs. There are no unfunded commitments from participants in the Plan who invest in these accounts.

Mutual Funds: Shares of mutual funds are valued based on quoted prices of the fund in active markets and classified within Level 1 of the fair value hierarchy.

Group Annuity Contract: Valued at the liquidation value as documented within the SAGIC contract and assumes that the intrinsic value of the general investment account guarantee is immaterial. Liquidation value is market value of the assets in the separate account. This investment is classified within Level 3 of the fair value hierarchy.

Guaranteed Interest Accounts: Valued at the amount plan participants or plan sponsors would receive if they were to withdraw or transfer funds within the Plan prior to their maturity, and are classified within the Level 3 of the fair value hierarchy.

The valuation methods described above may produce a fair 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 methods used by 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.

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements—Continued

December 31, 2010 and 2009

NOTE G—FAIR VALUE MEASUREMENTS—Continued

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

	Level 1	Level 2	Level 3	Total
Mutual funds:				
Allocation	\$ 406,250	\$ —	\$ —	\$ 406,250
Blend	5,492,449	—	—	5,492,449
Money Market	46,768	—	—	46,768
Bond	1,309,465	—	—	1,309,465
Foreign Growth	891,460	—	—	891,460
Government	559,545	—	—	559,545
Growth	3,151,921	—	—	3,151,921
Income	132,334	—	—	132,334
Real Estate	934,324	—	—	934,324
Target	1,607,986	—	—	1,607,986
Value	1,939,489	—	—	1,939,489
	16,471,991	—	—	16,471,991
Group annuity contract	—	—	4,318,830	4,318,830
Total investments at fair value	\$ 16,471,991	\$ —	\$ 4,318,830	\$ 20,790,821

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements—Continued

December 31, 2010 and 2009

NOTE G—FAIR VALUE MEASUREMENTS—Continued

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

	Level 1	Level 2	Level 3	Total	Redemption Frequency	Redemption Notice Period
Pooled separate accounts:						
Large U.S. Equity Funds	\$ —	\$ 1,634,071	\$ —	\$ 1,634,071	Daily	Daily
Mid U.S. Equity Funds	—	1,517,853	—	1,517,853	Daily	Daily
Small U.S. Equity Funds	—	752,223	—	752,223	Daily	Daily
International Equity Funds	—	1,682,181	—	1,682,181	Daily	Daily
Balanced Funds	—	1,177,568	—	1,177,568	Daily	Daily
Short-Term Fixed Income Fund	—	5,004,717	—	5,004,717	Daily	Daily
Fixed Income Funds	—	874,095	1,099,729	1,973,824	Daily	Daily
Principal Financial Group Common Stock Fund	—	763,848	—	763,848	Daily	Daily
Total	—	13,406,556	1,099,729	14,506,285		
Mutual fund:						
Large U.S. Equity Fund	6,977,862	—	—	6,977,862		
Guaranteed interest accounts	—	—	601,040	601,040		
Total assets at fair value	\$ 6,977,862	\$ 13,406,556	\$ 1,700,769	\$ 22,085,187		

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements—Continued

December 31, 2010 and 2009

NOTE G—FAIR VALUE MEASUREMENTS—Continued

Level 3 Summary of Changes

The following presents a summary of changes in the fair value of the Plan's Level 3 assets for the years ended December 31, 2010 and 2009:

	Pooled Separate Accounts	Guaranteed Interest	Group Annuity Contract	Total
Beginning balance, January 1, 2009	\$ 1,444,457	\$ 632,368	\$ —	\$ 2,076,825
Realized/Unrealized losses	(480,240)	—	—	(480,240)
Purchases, sales, issuances and settlements, net	135,512	(31,328)	—	104,184
Ending balance, December 31, 2009	1,099,729	601,040	—	1,700,769
Realized/Unrealized gains	50,504	—	—	50,504
Interest income	—	1,352	58,857	60,209
Contract value to fair value adjustment	—	—	(64,294)	(64,294)
Purchases	8,080	123,922	5,053,235	5,185,237
Sales	—	—	(728,968)	(728,968)
Settlements	(1,158,313) *	(726,314) *	—	(1,884,627)
Ending balance, December 31, 2010	\$ —	\$ —	\$ 4,318,830	\$ 4,318,830

* Assets transferred from Principal to State Street on September 1, 2010

Pooled Separate Accounts Sponsored by Principal

Large U.S. Equity Funds: The investment objective for each of the five funds in this investment option is to attain long-term growth of capital. Each fund invests primarily in the common stock of companies with large capitalizations which can include a limited amount of foreign securities.

Mid U.S. Equity Funds: The investment objective for each of the four funds in this investment option is to mirror the investment performance of select MidCap indices. Each fund invests primarily in the common stock of companies that compose those indices.

Small U.S. Equity Funds: The investment objective for each of the three funds in this investment option is to attain long-term growth of capital through investment in the common stock of companies with small market capitalizations. Investments can include a limited amount of foreign securities.

International Equity Funds: The investment objective for each for the two funds in this option is long-term growth of capital by investing primarily in stocks of non-U.S. companies with both large and small market capitalizations. The funds normally diversify the investments across different countries and regions.

Balanced Funds: The investment objective for each of the seven funds in this option is to attain both current income and capital appreciation. The funds invest primarily in fixed-income funds as well as both equity and hybrid funds.

INDUS Corporation 401(k) Savings Plan

Notes to Financial Statements—Continued

December 31, 2010 and 2009

NOTE G—FAIR VALUE MEASUREMENTS—Continued

Pooled Separate Accounts Sponsored by Principal—Continued

Short-Term Fixed Income Fund: The investment objective for the fund in this option is to seek a high level of current income consistent with preservation of principal and maintenance of liquidity. The fund invests primarily in short-term money market instruments.

Fixed Income Funds: The investment objective for the three funds in this option is to attain value by investing in commercial real estate holdings, intermediate-term, fixed income investments such as public and private corporate bonds, commercial and residential mortgages, asset backed securities, and U.S. government and agency-backed securities. All securities are rated AAA by Standard & Poor's Corporation or AAA by Moody's Investor Services, Inc., or if unrated, determined to be of equivalent quality.

Principal Financial Group Common Stock Fund: This option allows participants to invest in the common stock of the Principal Financial Group.

Effective September 2008, the U.S. Property Separate Account is subject to withdrawal limitations due to economic conditions adversely affecting the commercial real estate market in which this separate account invests. As a result, death, disability, retirement and hardship withdrawals are being paid out while requests to transfer out of the separate account take a loan, or termination distributions are subject to limitations. The related contract allows withdrawal limitation to be applied for up to three years.

NOTE H—PARTIES-IN-INTEREST TRANSACTIONS

Transactions that may be considered parties-in-interest transactions relate to normal management and administrative services and the payment of expenses related thereto. Effective September 1, 2010, Mass Mutual manages one of the Plan's investment options, the SAGIC. Prior to September 1, 2010, investment options available to participants were managed by Principal. Therefore, transactions with these investments qualify as party-in-interest transactions and are exempt from the prohibited transaction rules of ERISA.

Supplemental Information



INDUS Corporation 401(k) Savings Plan

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions

Name of Plan Sponsor: INDUS Corporation
Employer Identification Number: 54-1605406
Three-digit plan number: 001

December 31, 2010

Participant Contributions Transferred Late to the Plan	Tool that Constitutes Non-Exempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	

Click here if late participant
loan repayments are included: ☒

2009 Plan year	\$	525,956	\$	—	\$	—	\$	—
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INDUS Corporation 401(k) Savings Plan

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

EIN: 54-1605406

PN: 001

December 31, 2010

(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
State Street Bank and Trust Company:				
*	SAGIC Diversified Bond	Group annuity contract	\$ **	\$ 4,383,124
*	Massachusetts Mutual Premier Fund	Mutual fund (Holding Account)	**	46,768
	American Funds EuroPacific Growth Fund	Mutual fund	**	1,360,218
	American Funds Growth Fund of America	Mutual fund	**	867,911
	Columbia Mid Cap Index Fund	Mutual fund	**	795,663
	Columbia Small Cap Index Fund	Mutual fund	**	703,469
	Invesco Van Kamoen Small Cap Value Fund	Mutual fund	**	873,551
	Oakmark Equity & Income Fund	Mutual fund	**	406,250
	Oppenheimer Real Estate	Mutual fund	**	934,324
	Oppenheimer Rising Dividends Fund	Mutual fund	**	1,451,114
	Perkins Mid Cap Value Fund	Mutual fund	**	623,121
	PIMCO Long-Term U.S. Government Fund	Mutual fund	**	559,545
	PIMCO Total Return Fund	Mutual fund	**	1,309,465
	Pioneer Cullen Value Fund	Mutual fund	**	442,817
	Select Indexed Equity Fund	Mutual fund	**	1,181,985
	Select Mid Cap Growth Equity II Fund	Mutual fund	**	1,647,098
	T. Rowe Price New Horizons Fund	Mutual fund	**	636,912
	T. Rowe Price Retirement 2010 Fund	Mutual fund	**	50,091
	T. Rowe Price Retirement 2015 Fund	Mutual fund	**	176,946
	T. Rowe Price Retirement 2020 Fund	Mutual fund	**	409,354
	T. Rowe Price Retirement 2025 Fund	Mutual fund	**	255,008
	T. Rowe Price Retirement 2030 Fund	Mutual fund	**	147,056
	T. Rowe Price Retirement 2035 Fund	Mutual fund	**	120,487
	T. Rowe Price Retirement 2040 Fund	Mutual fund	**	149,452
	T. Rowe Price Retirement 2045 Fund	Mutual fund	**	184,935
	T. Rowe Price Retirement 2050 Fund	Mutual fund	**	81,749
	T. Rowe Price Retirement 2055 Fund	Mutual fund	**	32,908
	T. Rowe Price Retirement Income Fund	Mutual fund	**	132,334
	Thornburg International Value Fund	Mutual fund	**	891,460
				16,471,991
*	Participant Loans	Interest rates ranging from 4.25% - 10.50%	**	443,217
Total				21,298,332

*Denotes party-in-interest

** Historical cost data is not required to be presented, as all investments are participant directed.

SCHEDULE A (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 <hr/> 2010 <hr/> This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning		01/01/2010	and ending	12/31/2010
A Name of plan INDUS Corporation 401(k) Savings Plan	B Three-digit plan number (PN)	►	001	
C Plan sponsor's name as shown on line 2a of Form 5500. INDUS Corporation		D Employer Identification Number (EIN) 54-1605406		

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.
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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 60555	644	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
47,119	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			
MARSH INSURANCE AND INVESTMENTS COR			
PO BOX 29157			
NEW YORK NY 10087			
(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
47,119			4
(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	

(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..... Specify nature of costs ▶	6d	

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
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c Additions: (1) Contributions deposited during the year	7c(1)	665,402	
(2) Dividends and credits	7c(2)	0	
(3) Interest credited during the year	7c(3)	56,188	
(4) Transferred from separate account	7c(4)	4,363,920	
(5) Other (specify below).....	7c(5)	26,582	

▶ **Loan Interest, Net Forfeit**

(6) Total additions	7c(6)	5,112,092
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d Total of balance and additions (add b and c(6))	7d	5,112,092
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	291,566
(2) Administration charge made by carrier	7e(2)	587
(3) Transferred to separate account	7e(3)	0
(4) Other (specify below).....	7e(4)	436,815

▶ **Net Loan Activity**

(5) Total deductions	7e(5)	728,968
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f Balance at the end of the current year (subtract e(5) from d)	7f	4,383,124
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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)	0
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)	0
(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)	0
(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. ▶

INDUS Corporation 401(k) Savings Plan

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions

Name of Plan Sponsor: INDUS Corporation
Employer Identification Number: 54-1605406
Three-digit plan number: 001

December 31, 2010

Participant Contributions Transferred Late to the Plan	Tool that Constitutes Non-Exempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	

Click here if late participant
loan repayments are included: **x**

2009 Plan year	\$	525,956	\$	—	\$	—	\$	—
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