# Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

**2010**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

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

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

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

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

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

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

**1a** Name of plan
OGILVY & MATHER ACCOUNT BALANCE DEFINED BENEFIT PENSION PLAN

**1b** Three-digit plan number (PN) ▶ 003

**1c** Effective date of plan 01/01/1989

**2a** Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
OGILVY GROUP, INC. & SUBSIDIARIES

636 11TH AVENUE
NEW YORK, NY 10036

**2b** Employer Identification Number (EIN) 13-2555496

**2c** Sponsor's telephone number 212-237-6560

**2d** Business code (see instructions) 541800

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

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

| | | | |
|---|---|---|---|
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/15/2012 | GERRI STONE |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | | | |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

**3a** Plan administrator's name and address (if same as plan sponsor, enter "Same")
OGILVY GROUP, INC. & SUBSIDIARIES

636 11TH AVENUE
NEW YORK, NY 10036

**3b** Administrator's EIN
13-2555496

**3c** Administrator's telephone number
212-237-6560

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

**a** Sponsor's name

**4b** EIN

**4c** PN

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 4750 |
| **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** | 2137 |
| **b** | Retired or separated participants receiving benefits | **6b** | 22 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 3324 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 5483 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 14 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 5497 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 157 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 1C 1G 3H

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

**9a** Plan funding arrangement (check all that apply)

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

**9b** Plan benefit arrangement (check all that apply)

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

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

**a Pension Schedules**

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

**b General Schedules**

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

# SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

**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

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

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

**A** Name of plan
OGILVY & MATHER ACCOUNT BALANCE DEFINED BENEFIT PENSION PLAN

**B** Three-digit plan number (PN) ▶ 003

**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
OGILVY GROUP, INC. & SUBSIDIARIES

**D** Employer Identification Number (EIN)
13-2555496

**E** Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

**F** Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

## Part I Basic Information

| | | | | |
|---|---|---|---|---|
| **1** | Enter the valuation date: Month 01 Day 01 Year 2010 | | | |
| **2** | Assets: | | | |
| **a** | Market value | **2a** | | 185009770 |
| **b** | Actuarial value | **2b** | | 189097565 |
| **3** | Funding target/participant count breakdown | | **(1)** Number of participants | **(2)** Funding Target |
| **a** | For retired participants and beneficiaries receiving payment | **3a** | 18 | 975186 |
| **b** | For terminated vested participants | **3b** | 2832 | 123544230 |
| **c** | For active participants: | | | |
| | **(1)** Non-vested benefits | **3c(1)** | | 3599119 |
| | **(2)** Vested benefits | **3c(2)** | | 68782945 |
| | **(3)** Total active | **3c(3)** | 1902 | 72382064 |
| **d** | Total | **3d** | 4752 | 196901480 |
| **4** | If the plan is at-risk, check the box and complete items (a) and (b) [ ] | | | |
| **a** | Funding target disregarding prescribed at-risk assumptions | **4a** | | |
| **b** | Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor | **4b** | | |
| **5** | Effective interest rate | **5** | | 6.58 % |
| **6** | Target normal cost | **6** | | 10594282 |

**Statement by Enrolled Actuary**

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

**SIGN HERE**

Signature of actuary

10/17/2011
Date

DMITRIY BASIS
Type or print name of actuary

11-06585
Most recent enrollment number

MERCER
Firm name

212-345-7000
Telephone number (including area code)

1166 AVENUE OF THE AMERICAS
NEW YORK, NY 10036
Address of the firm

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

## Part II Beginning of year carryover and prefunding balances

| | | (a) Carryover balance | (b) Prefunding balance |
|---|---|---|---|
| 7 | Balance at beginning of prior year after applicable adjustments (Item 13 from prior year) | 21086214 | 0 |
| 8 | Portion used to offset prior year's funding requirement (Item 35 from prior year) | 8488880 | 0 |
| 9 | Amount remaining (Item 7 minus item 8) | 12597334 | 0 |
| 10 | Interest on item 9 using prior year's actual return of 23.25 % | 2928880 | |
| 11 | Prior year's excess contributions to be added to prefunding balance: | | |
| a | Excess contributions (Item 38 from prior year) | | 2720299 |
| b | Interest on (a) using prior year's effective rate of 8.35 % | | 227145 |
| c | Total available at beginning of current plan year to add to prefunding balance | | 2947444 |
| d | Portion of (c) to be added to prefunding balance | | 0 |
| 12 | Reduction in balances due to elections or deemed elections | 0 | 0 |
| 13 | Balance at beginning of current year (item 9 + item 10 + item 11d – item 12) | 15526214 | 0 |

## Part III Funding percentages

| | | | |
|---|---|---|---|
| 14 | Funding target attainment percentage | 14 | 88.15 % |
| 15 | Adjusted funding target attainment percentage | 15 | 96.03 % |
| 16 | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement | 16 | 108.35 % |
| 17 | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage | 17 | % |

## Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date (MM-DD-YYYY) | (b) Amount paid by employer(s) | (c) Amount paid by employees | (a) Date (MM-DD-YYYY) | (b) Amount paid by employer(s) | (c) Amount paid by employees |
|---|---|---|---|---|---|
| 09/15/2011 | 22800000 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | Totals ► 18(b) | 22800000 | 18(c) 0 |

| | | | |
|---|---|---|---|
| 19 | Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year: | | |
| a | Contributions allocated toward unpaid minimum required contribution from prior years | 19a | |
| b | Contributions made to avoid restrictions adjusted to valuation date | 19b | |
| c | Contributions allocated toward minimum required contribution for current year adjusted to valuation date | 19c | 20453724 |

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year

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

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

**21** Discount rate:

**a** Segment rates:

| 1st segment: | 2nd segment: | 3rd segment: | |
|---|---|---|---|
| 4.60 % | 6.65 % | 6.76 % | ☐ N/A, full yield curve used |

**b** Applicable month (enter code) — **21b**: 0

**22** Weighted average retirement age — **22**: 61

**23** Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

## Part VI Miscellaneous items

**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment ☒ Yes ☐ No

**27** If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment — **27**:

## Part VII Reconciliation of unpaid minimum required contributions for prior years

**28** Unpaid minimum required contribution for all prior years — **28**: 0

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

**30** Remaining amount of unpaid minimum required contributions (item 28 minus item 29) — **30**: 0

## Part VIII Minimum required contribution for current year

**31** Target normal cost, adjusted, if applicable (see instructions) — **31**: 10594282

| **32** Amortization installments: | Outstanding Balance | Installment |
|---|---|---|
| **a** Net shortfall amortization installment | 0 | 0 |
| **b** Waiver amortization installment | 0 | 0 |

**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount — **33**:

**34** Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33) — **34**: 10594282

| | Carryover balance | Prefunding balance | Total balance |
|---|---|---|---|
| **35** Balances used to offset funding requirement | 10594282 | 0 | 10594282 |

**36** Additional cash requirement (item 34 minus item 35) — **36**: 0

**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) — **37**: 20453724

**38** Interest-adjusted excess contributions for current year (see instructions) — **38**: 20453724

**39** Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37) — **39**: 0

**40** Unpaid minimum required contribution for all years — **40**: 0

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

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

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

## Part I Service Provider Information (see instructions)

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

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

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

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

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

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

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

JPMORGAN CHASE BANK, NA

13-4994650

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 21 | TRUSTEE | 30271 | Yes [X] No [ ] | Yes [X] No [ ] | 3298 | Yes [X] No [ ] |

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

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

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

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

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

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

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

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

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

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

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| | | |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| | | |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| | | |

## Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

# SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Financial Information

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

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

OMB No. 1210-0110

**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
OGILVY & MATHER ACCOUNT BALANCE DEFINED BENEFIT PENSION PLAN

**B** Three-digit plan number (PN) ▶ 003

**C** Plan sponsor's name as shown on line 2a of Form 5500
OGILVY GROUP, INC. & SUBSIDIARIES

**D** Employer Identification Number (EIN)
13-2555496

## Part I Asset and Liability Statement

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

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 4200000 | 22800000 |
| **(2)** Participant contributions | 1b(2) | | |
| **(3)** Other | 1b(3) | | 15346239 |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| **(2)** U.S. Government securities | 1c(2) | | |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | | |
| **(9)** Value of interest in common/collective trusts | 1c(9) | | |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | | |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 181040360 | 201439760 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | | |

| | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **1d** Employer-related investments: | | | |
| **(1)** Employer securities | 1d(1) | | |
| **(2)** Employer real property | 1d(2) | | |
| **e** Buildings and other property used in plan operation | 1e | | |
| **f** Total assets (add all amounts in lines 1a through 1e) | 1f | 185240360 | 239585999 |
| **Liabilities** | | | |
| **g** Benefit claims payable | 1g | | |
| **h** Operating payables | 1h | | |
| **i** Acquisition indebtedness | 1i | | |
| **j** Other liabilities | 1j | | |
| **k** Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 0 |
| **Net Assets** | | | |
| **l** Net assets (subtract line 1k from line 1f) | 1l | 185240360 | 239585999 |

## 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) | 22800000 | |
| **(B)** Participants | 2a(1)(B) | | |
| **(C)** Others (including rollovers) | 2a(1)(C) | | |
| **(2)** Noncash contributions | 2a(2) | | |
| **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 22800000 |
| **b Earnings on investments:** | | | |
| **(1)** Interest: | | | |
| **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | | |
| **(B)** U.S. Government securities | 2b(1)(B) | | |
| **(C)** Corporate debt instruments | 2b(1)(C) | | |
| **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| **(E)** Participant loans | 2b(1)(E) | | |
| **(F)** Other | 2b(1)(F) | 4111077 | |
| **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 4111077 |
| **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| **(B)** Common stock | 2b(2)(B) | | |
| **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | | |
| **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 0 |
| **(3)** Rents | 2b(3) | | |
| **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | | |
| **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| **2b** (5) Unrealized appreciation (depreciation) of assets: (A) Real estate | 2b(5)(A) | | |
| (B) Other | 2b(5)(B) | | |
| (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) | 2b(5)(C) | | 0 |
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | 19675005 |
| **c** Other income | 2c | | |
| **d** Total income. Add all **income** amounts in column (b) and enter total | 2d | | 46586082 |
| **Expenses** | | | |
| **e** Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 7556360 | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | | |
| (3) Other | 2e(3) | | |
| (4) Total benefit payments. Add lines 2e(1) through (3) | 2e(4) | | 7556360 |
| **f** Corrective distributions (see instructions) | 2f | | |
| **g** Certain deemed distributions of participant loans (see instructions) | 2g | | |
| **h** Interest expense | 2h | | |
| **i** Administrative expenses: (1) Professional fees | 2i(1) | 30271 | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Investment advisory and management fees | 2i(3) | | |
| (4) Other | 2i(4) | | |
| (5) Total administrative expenses. Add lines 2i(1) through (4) | 2i(5) | | 30271 |
| **j** Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 7586631 |
| **Net Income and Reconciliation** | | | |
| **k** Net income (loss). Subtract line 2j from line 2d | 2k | | 38999451 |
| **l** Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | 15346188 |
| (2) From this plan | 2l(2) | | |

## Part III Accountant's Opinion

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

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

(1) [ ] Unqualified (2) [ ] Qualified (3) [X] Disclaimer (4) [ ] Adverse

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

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

(1) Name: BENCIVEGA WARD & COMPANY CPAS, PCBE (2) EIN: 13-3274930

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

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

## Part IV Compliance Questions

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

During the plan year:

| | | Yes | No | Amount |
|---|---|---|---|---|
| **a** | Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) | 4a | | X | |
| **b** | Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) | 4b | | X | |
| **c** | Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | 4c | | X | |
| **d** | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | 4d | | X | |
| **e** | Was this plan covered by a fidelity bond? | 4e | X | | 10000000 |
| **f** | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| **g** | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| **h** | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| **i** | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| **j** | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | X | | |
| **k** | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| **l** | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| **m** | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| **n** | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | X | |

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

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

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

# SCHEDULE R
## (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Retirement Plan Information

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

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

OMB No. 1210-0110

**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
OGILVY & MATHER ACCOUNT BALANCE DEFINED BENEFIT PENSION PLAN

**B** Three-digit plan number (PN) ▶ 003

**C** Plan sponsor's name as shown on line 2a of Form 5500
OGILVY GROUP, INC. & SUBSIDIARIES

**D** Employer Identification Number (EIN)
13-2555496

## Part I Distributions

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

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

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

EIN(s): 13-4994650

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

**3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year ..... **3** 60

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

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

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

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

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

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

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

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

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

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

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

## Part III Amendments

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

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

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

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

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

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

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

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

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

**a** Enter the percentage of plan assets held as:
Stock: 49% Investment-Grade Debt: 47% High-Yield Debt: 0% Real Estate: 4% Other: 0%

**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):

BWC&
BENCIVENGA WARD & COMPANY CPAs, PC
*A Registered Professional Services Firm*

## INDEPENDENT AUDITOR'S REPORT

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

We were engaged to audit the financial statements of the Ogilvy & Mather Account Balance Defined Benefit Pension Plan (the "Plan") as of December 31, 2010 and 2009, and for the year ended December 31, 2010, and the supplemental schedules as of and for the year ended December 31, 2010, as listed in the accompanying index. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 9, which was certified by JP Morgan Chase Bank, NA, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee as of December 31, 2010 and 2009, and for the year ended December 31, 2010, that the information provided to the Plan Administrator by the trustee is complete and accurate.

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

As discussed in Note 13 to the financial statements, management determined, subsequent to the issuance of the financial statements that the assets of the Ogilvy Public Relations Worldwide Cash Balance Pension Plan were transferred to the Plan effective on December 31, 2010. Accordingly, the financial statements have been restated to reflect this transfer of assets.

Bencivenga Ward & Company, CPAs PC

**Bencivenga Ward & Company CPA's, PC**
**Valhalla, New York**
**September 29, 2011**
**October 3, 2012, with respect to Note 13 to the Financial Statements**

420 Columbus Avenue
Suite 304
Valhalla, New York 10595-1382

CPA℠
America Counts on CPAs℠

Telephone: 914•769•5005
Fax: 914•769•2235
www.bencivenga.com

# SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

**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

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

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

**A** Name of plan

OGILVY & MATHER ACCOUNT BALANCE DEFINED BENEFIT PENSION PLAN

**B** Three-digit plan number (PN) ▶ 003

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

OGILVY GROUP, INC. & SUBSIDIARIES

**D** Employer Identification Number (EIN)

13-2555496

**E** Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

**F** Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

## Part I Basic Information

**1** Enter the valuation date: Month 1 Day 1 Year 2010

**2** Assets:

| | | | |
|---|---|---|---|
| **a** | Market value | **2a** | 185,009,770 |
| **b** | Actuarial value | **2b** | 189,097,565 |

**3** Funding target/participant count breakdown

| | | | (1) Number of participants | (2) Funding Target |
|---|---|---|---|---|
| **a** | For retired participants and beneficiaries receiving payment | **3a** | 18 | 975,186 |
| **b** | For terminated vested participants | **3b** | 2,832 | 123,544,230 |
| **c** | For active participants: | | | |
| | **(1)** Non-vested benefits | **3c(1)** | | 3,599,119 |
| | **(2)** Vested benefits | **3c(2)** | | 68,782,945 |
| | **(3)** Total active | **3c(3)** | 1,902 | 72,382,064 |
| **d** | Total | **3d** | 4,752 | 196,901,480 |

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

| | | | |
|---|---|---|---|
| **a** | Funding target disregarding prescribed at-risk assumptions | **4a** | |
| **b** | Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor | **4b** | |
| **5** | Effective interest rate | **5** | 6.58 % |
| **6** | Target normal cost | **6** | 10,594,282 |

**Statement by Enrolled Actuary**

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

**SIGN HERE**

DMITRIY BASIS -DB
Signature of actuary

10/17/2011
Date

DMITRIY BASIS
Type or print name of actuary

11-06585
Most recent enrollment number

MERCER
Firm name

(212) 345-7000
Telephone number (including area code)

1166 AVENUE OF THE AMERICAS

NEW YORK NY 10036
Address of the firm

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

## Part II Beginning of year carryover and prefunding balances

| | | (a) Carryover balance | (b) Prefunding balance |
|---|---|---|---|
| 7 | Balance at beginning of prior year after applicable adjustments (Item 13 from prior year) | 21,086,214 | 0 |
| 8 | Portion used to offset prior year's funding requirement (Item 35 from prior year) | 8,488,880 | 0 |
| 9 | Amount remaining (Item 7 minus item 8) | 12,597,334 | 0 |
| 10 | Interest on item 9 using prior year's actual return of 23.25% | 2,928,880 | |
| 11 | Prior year's excess contributions to be added to prefunding balance: | | |
| a | Excess contributions (Item 38 from prior year) | | 2,720,299 |
| b | Interest on (a) using prior year's effective rate of 8.35% | | 632,470 |
| c | Total available at beginning of current plan year to add to prefunding balance | | 3,352,769 |
| d | Portion of (c) to be added to prefunding balance | | 0 |
| 12 | Reduction in balances due to elections or deemed elections | 0 | 0 |
| 13 | Balance at beginning of current year (item 9 + item 10 + item 11d - item 12) | 15,526,214 | 0 |

## Part III Funding percentages

| | | | |
|---|---|---|---|
| 14 | Funding target attainment percentage | 14 | 88.15 % |
| 15 | Adjusted funding target attainment percentage | 15 | 96.03 % |
| 16 | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement | 16 | 108.35 % |
| 17 | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage | 17 | % |

## Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date (MM-DD-YYYY) | (b) Amount paid by employer(s) | (c) Amount paid by employees | (a) Date (MM-DD-YYYY) | (b) Amount paid by employer(s) | (c) Amount paid by employees |
|---|---|---|---|---|---|
| 09/15/2011 | 22,800,000 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | Totals ▶ 18(b) | 22,800,000 | 18(c) 0 |

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:

| | | | |
|---|---|---|---|
| a | Contributions allocated toward unpaid minimum required contribution from prior years. | 19a | |
| b | Contributions made to avoid restrictions adjusted to valuation date | 19b | |
| c | Contributions allocated toward minimum required contribution for current year adjusted to valuation date | 19c | 20,453,724 |

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year

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

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

**21** Discount rate:

**a** Segment rates:

| 1st segment: | 2nd segment: | 3rd segment: | |
|---|---|---|---|
| 4.60 % | 6.65 % | 6.76 % | ☐ N/A, full yield curve used |

**b** Applicable month (enter code) — **21b**: 0

**22** Weighted average retirement age — **22**: 61

**23** Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

## Part VI Miscellaneous items

**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

**27** If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment — **27**:

## Part VII Reconciliation of unpaid minimum required contributions for prior years

**28** Unpaid minimum required contribution for all prior years — **28**: 0

**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a) — **29**: 0

**30** Remaining amount of unpaid minimum required contributions (item 28 minus item 29) — **30**: 0

## Part VIII Minimum required contribution for current year

**31** Target normal cost, adjusted, if applicable (see instructions) — **31**: 10,594,282

**32** Amortization installments:

| | Outstanding Balance | Installment |
|---|---|---|
| **a** Net shortfall amortization installment | 0 | 0 |
| **b** Waiver amortization installment | 0 | 0 |

**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount — **33**:

**34** Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33) — **34**: 10,594,282

| | Carryover balance | Prefunding balance | Total balance |
|---|---|---|---|
| **35** Balances used to offset funding requirement | 10,594,282 | 0 | 10,594,282 |

**36** Additional cash requirement (item 34 minus item 35) — **36**: 0

**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) — **37**: 20,453,724

**38** Interest-adjusted excess contributions for current year (see instructions) — **38**: 20,453,724

**39** Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37) — **39**: 0

**40** Unpaid minimum required contribution for all years — **40**: 0

## Schedule SB, Line 22 — Description of Weighted Average Retirement Age

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below. The average retirement age is 61.

| (A) Retirement age | (B) Retirement Percent | (C) Lx | (D) Number of employees expected to retire (B) x (C) | (E) (A) x (D) |
|---|---|---|---|---|
| 55 | 10% | 1,000 | 100.00 | 5,500.00 |
| 56 | 10% | 900 | 90.00 | 5,040.00 |
| 57 | 10% | 810 | 81.00 | 4,617.00 |
| 58 | 10% | 729 | 72.90 | 4,228.20 |
| 59 | 10% | 656 | 65.61 | 3,870.99 |
| 60 | 13% | 590 | 76.76 | 4,605.82 |
| 61 | 13% | 514 | 66.78 | 4,073.85 |
| 62 | 16% | 447 | 71.51 | 4,433.66 |
| 63 | 24% | 375 | 90.10 | 5,676.52 |
| 64 | 24% | 285 | 68.48 | 4,382.63 |
| 65 | 28% | 217 | 60.72 | 3,946.65 |
| 66 | 21% | 156 | 32.79 | 2,163.98 |
| 67 | 24% | 123 | 29.60 | 1,983.37 |
| 68 | 20% | 94 | 18.75 | 1,274.88 |
| 69 | 17% | 75 | 12.75 | 879.67 |
| 70 | 100% | 62 | 62.24 | 4,357.09 |
| Total | | | 1,000.00 | 61,034.32 |
| Average | | | | 61.03 |

## Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

## Actuarial assumptions

| **Discount rate sponsor elections** | **Funding** |
|---|---|
| ▪ Segment rates or full yield curve | Segment |
| ▪ Look-back months | 0 |
| ▪ First 5 years | 4.60% |
| ▪ Next 15 years | 6.65% |
| ▪ Over 20 years | 6.76% |
| **Mortality sponsor elections** | |
| ▪ Healthy participants | Section 430(h)(3) prescribed 2010 PPA separate generational annuitant and nonannuitant mortality tables. These tables are based on the RP-2000 mortality tables projected with mortality improvement. |
| ▪ Pre-1995 disabilities | N/A |
| ▪ Post-1994 disabilities | N/A |
| **Cash balance plans** | |
| ▪ Interest accumulation rate | 4.00% in 2010 and 2011, 4.25% thereafter |
| ▪ Whipsaw calculations | No |
| ▪ Annuity conversion | |
| – Mortality table | N/A |
| – Interest rate basis | N/A |
| **Other economic assumptions** | |
| ▪ Salary increases | See table of sample rates |
| ▪ Flat-dollar benefit increases | N/A |
| ▪ Social Security wage base | N/A |
| ▪ Inflation | N/A |
| ▪ Expected investment return | 6.73% in 2008 and 6.62% in 2009 |
| ▪ Expenses | Administrative expenses are assumed to be the same as the prior year. For this purpose, prior year expenses are rounded up to the next $5,000. |

## Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

**Demographic assumptions**

Withdrawal: See table of sample rates.

Disability incidence: Included in withdrawal assumption.

Retirement age

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

**Benefit commencement age for**

- Current vested deferred: See above table
- Future vested deferred: 55

| **Form of payment** | **Lump Sum** | **Single Life** |
|---|---|---|
| ▪ Active retirements | 100% | 0% |
| ▪ Future vested deferred | 100% | 0% |
| ▪ Future disabilities | 100% | 0% |
| ▪ Future deaths | 100% | 0% |
| ▪ Current vested deferred | 100% | 0% |

**Unpredictable contingent event assumptions**: N/A

## Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

### Table of sample rates

| | Percentage | |
|---|---|---|
| **Attained age** | **Withdrawal** | **Salary increases** |
| 20 | 18.263% | 14.61% |
| 25 | 18.263 | 10.41 |
| 30 | 13.809 | 8.35 |
| 35 | 11.622 | 5.76 |
| 40 | 10.205 | 5.25 |
| 45 | 9.470 | 4.18 |
| 50 | 9.795 | 4.21 |
| 55 | 0.000 | 2.35 |
| 60 | 0.000 | 1.32 |
| 65 | 0.000 | 0.00 |
| 70 | 0.000 | 0.00 |
| 75 | 0.000 | 0.00 |

During the first, second, third, fourth and fifth year of employment, an additional 16%, 15%, 12%, 3% and 1%, respectively, are added to the rate of withdrawal.

## Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

# Actuarial methods

## Asset methods

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

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

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

## Participant methods

Participants or former participants are included or excluded from the valuation as described below:

- **Participants included:** The plan sponsor provides us with data on all employees as of the valuation date, but only those employees who have completed the plan's eligibility requirements are included in the valuation of liabilities.
- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break in service on the valuation date are treated as terminated participants.
- **Insurance contracts:** The plan does not have any insurance contracts.

## Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

### Minimum funding methods

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

A detailed description of the calculation follows:

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

### Maximum deductible contribution method

Calculations of maximum deductible contributions include the excess of the funding target computed using the projected unit credit method over the minimum funding target. The objective of the projected unit credit method is to fund each participant's benefits under the plan as they accrue, taking into consideration expected future compensation increases. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- An individual's **projected funding target** is the present value of benefits based on credited service as of the beginning of the plan year and projected compensation that would be used in the calculation of the benefit on each expected separation date. If multiple decrements are used, the projected funding target for an individual is the sum of the component projected funding targets associated with the various anticipated separation dates.
- The plan's **projected funding target** is the sum of the projected funding targets for all participants under the plan. The excess of the plan's projected funding target over the plan's funding target is included in the "cushion amount".

## Schedule SB, Line 24 — Change in Actuarial Assumptions

- Interest discount rates were updated from 2009 to 2010 in accordance with PPA and the sponsor changed their interest rate election from the full yield curve with a two month look-back to segment rates with no look-back.
- The interest accumulation rate was updated to 4% for years 2010 and 2011 and to 4.25% thereafter.

## Schedule SB, Line 26 — Schedule of Active Participant Data

| Years of credited service | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Attained age** | **Under 1** | **1 – 4** | **5 – 9** | **10 – 14** | **15 - 19** | **20-24** | **25-29** | **30-34** | **35-39** | **40 +** | **Total** |
| **< 25** | 4<br>42,059<br>3,146 | 113 | | | | | | | | | 117<br>42,142<br>3,073 |
| **25 - 29** | 2<br>59,186<br>9,498 | 315 | 34<br>74,922<br>28,144 | | | | | | | | 351<br>61,057<br>11,259 |
| **30 - 34** | 2<br>86,847<br>15,403 | 248 | 85<br>86,642<br>42,209 | 11 | 1 | | | | | | 347<br>87,196<br>23,453 |
| **35 - 39** | 5<br>115,412<br>21,283 | 208 | 110<br>109,773<br>59,042 | 52<br>134,101<br>95,889 | 7 | | | | | | 382<br>117,260<br>44,623 |
| **40 - 44** | 2<br>129,839<br>29,228 | 94 | 76<br>123,497<br>77,610 | 48<br>126,981<br>113,395 | 20<br>119,381<br>119,712 | 9 | 1 | | | | 250<br>124,689<br>71,321 |
| **45 - 49** | 1<br>118,585<br>27,109 | 52 | 56<br>116,532<br>72,239 | 33<br>117,029<br>103,736 | 14 | 14 | 6 | | | | 176<br>117,695<br>84,336 |
| **50 - 54** | 1<br>139,749<br>32,429 | 28 | 45<br>122,591<br>81,985 | 31<br>146,132<br>162,699 | 11 | 9 | 10 | 7 | | | 142<br>129,051<br>116,943 |
| **55 - 59** | 1 | 13 | 25<br>109,752<br>71,024 | 14 | 10 | 3 | 5 | 6 | 2 | | 79<br>116,229<br>123,381 |
| **60 - 64** | | 8 | 7 | 5 | 6 | 8 | 3 | 3 | 1 | 2 | 43<br>107,238<br>164,162 |
| **65 - 69** | | | 2 | 1 | 2 | 2 | | 1 | 2 | 2 | 12 |
| **70+** | | | 1 | 1 | | | | 1 | | | 3 |
| **Total** | 18<br>86,275<br>16,217 | 1,079 | 441<br>106,165<br>61,011 | 196<br>129,029<br>114,328 | 71<br>119,535<br>144,170 | 45<br>93,830<br>166,542 | 25<br>125,623<br>213,885 | 18 | 5 | 4 | 1,902<br>100,530<br>51,500 |

In each cell, the top number is the count of active participants for each age/service combination, the middle number is average pay for 2010 limited to $230,000, and the bottom number is average cash balance account value. Averages are not shown for cells with fewer than 20 participants.

## Schedule SB, Line 18 — Contributions made to the plan for the plan year

As of December 31, 2010, the Ogilvy Public Relations Worldwide Cash Balance Pension Plan ("OPR") merged into the Ogilvy & Mather Account Balance Defined Benefit Pension Plan ("O&M"), resulting in a transfer of all assets and liabilities. A contribution for the 2010 plan year in the amount of $1,160,000 was made on September 8, 2011. However, because it was allocated toward the OPR minimum required contribution, it has been omitted in lines 18 and 19. Instead, it was reported on the 2010 Schedule SB for the Ogilvy Public Relations Worldwide Cash Balance Pension Plan (EIN/PN: 13-2903744/004).

## Schedule SB, Part V — Summary of Plan Provisions

### Plan provisions

### Benefits included or excluded

Unless noted below, all benefits provided by the plan, as restated and amended through January 1, 2009, are included in this valuation.

- **Plan amendments excluded:** None
- **IRC Section 436 benefit restrictions:**
  - *Unpredictable contingent event benefits:* This valuation excludes restricted contingent event benefits that occurred before the valuation date but includes contingent event benefits which are expected to occur on or after the valuation date regardless of anticipated funding-based limitations.
  - *Plan amendments:* See above.
  - *Prohibited payments:* Limitations on prohibited benefits (if any) are reflected for annuity starting dates before the valuation date but are ignored for annuity starting dates on or after the valuation date.
  - *Benefit accruals:* The plan's funding target does not reflect any limitation on benefit accruals. The target normal cost does not reflect any limitation on benefit accruals.
- **Scheduled benefit increases:** Scheduled benefit increases effective after the end of the current plan year are excluded from minimum funding requirements.
- **Late retirement increases:** A Participant's Account Balance is increased by the Interest Credit described in this section and such Interest Credit shall be in full satisfaction of any actuarial increase required in lieu of a suspension notice.
- **Unpredictable contingent event benefits:** The plan does not have any unpredictable contingent event benefits.
- **IRC Section 415(b) benefit limitations:** The limitations of Internal Revenue Code Section 415(b) have been incorporated into our calculations.

## Schedule SB, Part V — Summary of Plan Provisions

- **IRC Section 416 rules for top-heavy plans:** We did not test whether this plan is top-heavy (when the present value of benefits for key employees equals or exceeds 60 percent of the present value for all participants). However, we expect that the plan is not top-heavy due to the large number of rank-and-file participants; therefore, the funding target and target normal cost do not reflect any liability for top-heavy benefit accruals.

## Schedule SB, Part V — Summary of Plan Provisions

## Summary of major plan provisions

| | |
|---|---|
| Effective date and plan year | Original plan: January 1, 1989<br>Plan year: Calendar year |
| Status of the plan | The plan has ongoing benefit accruals and new employees are eligible to participate in the plan once they satisfy the participation requirements. |
| Significant events that occurred during the year | As of December 31, 2010, the Ogilvy Public Relations Worldwide Cash Balance Pension Plan ("OPR") merged into the Ogilvy & Mather Account Balance Defined Benefit Pension Plan ("O&M"). Benefits accrued through December 31, 2010 for legacy OPR participants will be protected and administered in accordance with current OPR plan provisions. Starting on January 1, 2011, legacy OPR participants will start accruing benefits under the O&M plan formula. |
| **Definitions** | |
| ▪ Participation | All employees are eligible to participate following the completion of 12 consecutive months of service in which 1,000 hours of service is credited. |
| ▪ Vesting | Participants shall become vested upon satisfying one of the following conditions:<br>1) Participants who were members of the Profit Sharing Retirement Plan as of December 31, 1988 are 100% vested on January 1, 1989.<br>2) Participants hired from January 1, 1986 through December 31, 1988 are 100% vested on the December 31 coincident with or following three years of service.<br>3) Participants hired on or after January 1, 1989 are 100% vested immediately after attaining five years of service.<br>4) Beginning on January 1, 2008, participants are 100% vested immediately after attaining three years of service<br>Participants are credited with vesting service for service provided to any employer of the WPP controlled group. |

## Schedule SB, Part V — Summary of Plan Provisions

| | |
|---|---|
| ▪ Pensionable earnings | A Participant's base pay, excluding overtime, bonuses, deferred compensation, severance pay and any other similar earnings. Eligible Compensation includes all 401(k) salary reduction contributions under the Company's Profit Sharing Retirement and 401(k) Plan. Eligible Compensation is limited to $230,000 effective January 1, 2009<br><br>The compensation of a Participant who is absent because of military leave will be based on the Participant's rate of pay when the leave began or, if the Participant was not receiving a determinable rate of pay when the leave began, the average of the Participant's pay during the shorter of 12 months before his military leave began or his Period of Service. Compensation will be credited under this paragraph only while the Participant's reemployment rights are protected by law. |

## Schedule SB, Part V — Summary of Plan Provisions

- Interest Credits

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

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

## Schedule SB, Part V — Summary of Plan Provisions

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

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

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

## Schedule SB, Part V — Summary of Plan Provisions

| | |
|---|---|
| ▪ Compensation Credits | An account is established for each Participant at the end of the plan year in which the Participant first becomes eligible. For each plan year ending prior to January 1, 1997, a Participant's Account Balance shall be credited as of the last day of such plan year with a compensation credit equal to 10% of his compensation for that plan year. Effective for plan years beginning on and after January 1, 1997, a Participant's Account shall be credited at the end of each calendar month with a Compensation Credit equal to 10% of his Compensation for that month.<br><br>Effective January 1, 2007, a participant in the former "141" group shall be credited at the end of each calendar month with a Compensation Credit equal to 10% of his Compensation for that month. Prior to January 1, 2007, a participant in the former "141" group was credited at the end of each calendar month with a Compensation Credit equal to 5% of his Compensation for that month (3% Compensation Credit before 2006).<br><br>Effective January 1, 2008, a participant in the former BEN marketing group shall be credited at the end of each calendar month with a Compensation Credit equal to 10% of his Compensation for that month. Prior to January 1, 2008, a participant in the former BEN marketing group was credited at the end of each calendar month with a Compensation Credit equal to 3% of his Compensation for that month.<br><br>Effective January 1, 2008, a participant in the Leopard group shall be credited at the end of each calendar month with a Compensation Credit equal to 5% of his Compensation for that month, plus Interest Credits for each month. |
| **Normal retirement** | |
| ▪ Eligibility | Age 65 or age 62 and vested. |
| ▪ Benefit | The monthly retirement benefit payable to a Participant at any retirement date is equal to the actuarial equivalent of his account balance as of such date. |
| **Early retirement** | |
| ▪ Eligibility | Age 55 and vested or 20 years of vesting service. |

## Schedule SB, Part V — Summary of Plan Provisions

| | |
|---|---|
| ▪ Benefit | The monthly retirement benefit payable to a Participant at any retirement date is equal to the actuarial equivalent of his account balance as of such date. |
| **Late retirement** | |
| ▪ Eligibility | After age 65 |
| ▪ Benefit | Participants who work past Normal Retirement continue to earn benefits under the plan. |

## Schedule SB, Part V — Summary of Plan Provisions

| | |
|---|---|
| **Deferred Vested** | |
| ▪ Eligibility | Vested |
| ▪ Benefit | Upon termination of employment, a vested Participant may elect to receive a benefit which is the actuarial equivalent of his account balance, payable as of the later of the date of termination or Early Retirement. If distribution at such date is not requested, the Participant may elect to defer receipt of his benefit to any subsequent date, but not later than the date the Participant attains age 65. |
| **Disability** | |
| ▪ Eligibility | A Participant is fully vested upon permanent disability. |
| ▪ Benefit | Upon permanent disability, a Participant may elect to receive a benefit which is the actuarial equivalent of his account balance, payable as of the later of the date of permanent disability or Early Retirement. If distribution at such date is not requested, the Participant may elect to defer receipt of his benefit to any subsequent date, but not later than the date the Participant attains age 65. |
| **Pre-retirement death** | |
| ▪ Eligibility | A Participant's account becomes fully vested upon death. |
| ▪ Benefit | A beneficiary may elect within one year of the Participant's death to receive an immediate benefit which is the actuarial equivalent of the Participant's account balance or the beneficiary may elect to defer receipt of the benefit to any subsequent date, but no later than the first day of the plan year following the plan year in which the Participant would have attained age 65. |
| **Unpredictable contingent event benefits** | |
| ▪ Event | None |
| ▪ Eligibility | None |
| ▪ Benefit | None |

## Schedule SB, Part V — Summary of Plan Provisions

| | |
|---|---|
| **Form of benefits** | |
| ▪ Automatic form for unmarried participants | Single Life annuity |
| ▪ Automatic form for married participants | Qualified Joint & Survivor annuity. |
| ▪ Optional forms | a) Lump sum distribution<br>b) Life annuity<br>c) 50% joint and survivor annuity<br>d) 100% joint and survivor annuity<br>e) An annuity for a certain number of years (not to exceed 10). |
| ▪ Actuarial Equivalence | Annual rate of interest: The applicable interest rates prescribed under Section 417(e)(3) of the Code by the Commissioner of the Internal Revenue Service.<br>Mortality: The applicable mortality table prescribed under Section 417(e)(3) of the Code by the Commissioner of the Internal Revenue Service. |
| **Miscellaneous** | |
| ▪ Maximum benefits | Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2010, the limit is $195,000. |
| ▪ Administration | Mercer |
| ▪ Funding medium | Master trust administered by JP Morgan Chase |

## Plan provision changes since prior valuation

- Maximum benefits were unchanged from 2009 to 2010.

# OGILVY & MATHER ACCOUNT BALANCE DEFINED BENEFIT PENSION PLAN FINANCIAL STATEMENTS AND SCHEDULES AS OF DECEMBER 31, 2010 AND 2009 AND FOR THE YEAR ENDED DECEMBER 31, 2010 TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

# OGILVY & MATHER
# ACCOUNT BALANCE DEFINED BENEFIT PENSION PLAN

## INDEX TO FINANCIAL STATEMENTS AND SCHEDULES


| | Page |
|---|---|
| INDEPENDENT AUDITOR'S REPORT | 1 |
| FINANCIAL STATEMENTS: | |
| Statements of Net Assets Available for Benefits - December 31, 2010 and 2009 | 2 |
| Statement of Changes in Net Assets Available for Benefits - Year Ended December 31, 2010 | 3 |
| Notes to Financial Statements | 4-11 |
| SUPPLEMENTAL SCHEDULES:* | |
| Form 5500, Schedule H, line 4i - Schedule of Assets (Held at End of Year) - as of December 31, 2010 | 12 |
| Form 5500, Schedule H, line 4j - Schedule of Reportable Transactions - for the Year Ended December 31, 2010 | 13 |


*All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

BWC&

BENCIVENGA WARD & COMPANY CPAs, PC

*A Registered Professional Services Firm*

## INDEPENDENT AUDITOR'S REPORT

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

We were engaged to audit the financial statements of the Ogilvy & Mather Account Balance Defined Benefit Pension Plan (the "Plan") as of December 31, 2010 and 2009, and for the year ended December 31, 2010, and the supplemental schedules as of and for the year ended December 31, 2010, as listed in the accompanying index. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 9, which was certified by JP Morgan Chase Bank, NA, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee as of December 31, 2010 and 2009, and for the year ended December 31, 2010, that the information provided to the Plan Administrator by the trustee is complete and accurate.

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

As discussed in Note 13 to the financial statements, management determined, subsequent to the issuance of the financial statements that the assets of the Ogilvy Public Relations Worldwide Cash Balance Pension Plan were transferred to the Plan effective on December 31, 2010. Accordingly, the financial statements have been restated to reflect this transfer of assets.

Bencivenga Ward & Company, CPAs PC

**Bencivenga Ward & Company CPA's, PC**
**Valhalla, New York**
**September 29, 2011**
**October 3, 2012, with respect to Note 13 to the Financial Statements**

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Suite 304
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CPA℠
America Counts on CPAs℠

# OGILVY & MATHER ACCOUNT BALANCE DEFINED BENEFIT PENSION PLAN

## STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS AS OF DECEMBER 31, 2010 AND 2009

| | 2010 | 2009 |
|---|---|---|
| **ASSETS:** | | |
| Investments, at fair value: | | |
| Mutual funds | $ 201,439,760 | $ 181,040,360 |
| Total investments, at fair value | 201,439,760 | 181,040,360 |
| Receivables: | | |
| Employer contribution | 22,800,000 | 4,200,000 |
| Assets from Ogilvy Public Relations Cash Balance Plan | 15,346,188 | - |
| Dividend and interest income | 51 | - |
| Total receivables | 38,146,239 | 4,200,000 |
| **NET ASSETS AVAILABLE FOR BENEFITS** | $ 239,585,999 | $ 185,240,360 |

See accompanying notes to the financial statements.

# OGILVY & MATHER ACCOUNT BALANCE DEFINED BENEFIT PENSION PLAN

## STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
## YEAR ENDED DECEMBER 31, 2010

| | |
|---|---|
| **ADDITIONS:** | |
| Investment income - | |
| Interest and dividend income | $ 4,111,077 |
| Net appreciation in fair value of investments | 19,675,005 |
| Employer contributions | 22,800,000 |
| Total additions | 46,586,082 |
| **DEDUCTIONS:** | |
| Benefit payments | 7,556,360 |
| Administrative expenses | 30,271 |
| Total deductions | 7,586,631 |
| **INCREASE IN NET ASSETS** | 38,999,451 |
| **NET ASSETS AVAILABLE FOR BENEFITS—** | |
| Beginning of year | 185,240,360 |
| Assets transferred in from affiliated plan in-transit (see Note 13) | 15,346,188 |
| End of year | $ 239,585,999 |

See accompanying notes to the financial statements

### 1. DESCRIPTION OF THE PLAN

The following brief description of the Ogilvy & Mather Account Balance Defined Benefit Pension Plan (the "Plan") is provided for general information only. Participants should refer to the Plan agreement for more complete information.

***General***—The Plan is a noncontributory defined benefit plan sponsored by Ogilvy Group, Inc., a wholly-owned subsidiary of WPP Group plc. The Plan provides retirement and death benefits for all participating employees of Ogilvy & Mather Agency, A. Eicoff and Company, Ogilvy One, Ogilvy & Mather Graphic Services, Ogilvy and Mather Hawaii, BEN Marketing Group LLC, Soho Square Inc., 141 Group LLC, Speech Dynamics, Leopard Communications, Inc. and Shire Health International Inc., (the "Companies"). The Ogilvy Public Relations Worldwide Cash Balance Pension Plan ("OPRW") merged into the Plan on December 31, 2010 and the assets were transferred in as of December 31, 2010. The Plan has been amended and restated, effective January 1, 2011, to comply with the Heroes Earnings and Assistance Relief Tax Act of 2008 (the "HEART Act"), to incorporate amendments adopted since the prior restatement. JP Morgan Chase Bank NA ("JPMC") is the trustee of the Plan.

***Plan Administration***—The Plan is administered by the Retirement Plan Committee (the "Plan Administrator") that is appointed by the Board of Directors. All administrative expenses except legal, accounting and consulting fees, are paid by the Plan. Brokerage fees are included in the cost of investments when purchased and deducted from the proceeds when investments are sold.

***Eligibility***—Prior to January 1, 2002, full-time employees were eligible to participate in the Plan on January 1 or July 1 after completing one year of service. As of January 1, 2002, full-time employees are eligible to participate in the Plan on the first of the month coincident with or following one year of service. Part-time employees are eligible after one year of service if they work more than 1,000 hours per year.

***Vesting***—Effective January 1, 2008, participants are fully vested after attaining three years of service. Participants are credited with vesting service for service provided to any employer of the WPP controlled group.

***Benefits***—The retirement benefit is the accumulation of 10% of the participant's monthly eligible compensation plus interest. Each participant begins to receive retirement benefits from the Plan upon retirement. For Plan purposes, retirement is as follows:

*Early Retirement*—Early retirement can begin on or after age 55, if vested, or if the participant has 20 years of service at termination.

*Normal Retirement*—Normal retirement can begin on or after age 62 if the participant has at least three years of service with the Companies or upon attaining age 65, whichever is earlier. Participants with balances less than $5,000 receive single lump sum payments. For participants with balances in excess of $5,000, the Plan offers a choice of five different payment options: a single lump-sum payment, a lifetime annuity, a qualified joint/survivor annuity, joint/survivor annuity or installment payments over a period of one or more years not to exceed 10 years. The Plan also provides for benefits to the beneficiaries of deceased participants as well as to permanently disabled participants.

## 2. SIGNIFICANT ACCOUNTING POLICIES

***Basis of Accounting***—The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

***Recent Accounting Pronouncements***—In January 2010, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update 2010-06, *Improving Disclosures about Fair Value Measurements* (ASU 2010-06). ASU 2010-06 amended Accounting Standards Codification 820, *Fair Value Measurements and Disclosures* (ASC 820), to clarify certain existing fair value disclosures and to require a number of additional disclosures. The guidance in ASU 2010-06 clarified that disclosures should be presented separately for each "class" of assets and liabilities measured at fair value and provided guidance on how to determine the appropriate classes of assets and liabilities to be presented. The adoption did not have a material impact on the Plan's financial condition or results of operations and applicable disclosures are included in these financial statements.

***Use of Estimates***—The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

***Investment Valuation and Income Recognition***—Investments are reported 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 7 for a discussion of fair value measurements.

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.

***Actuarial Present Value of Accumulated Plan Benefits***—Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on the participant's account balance as defined under the Plan. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)-

***Actuarial Present Value of Accumulated Plan Benefits*** **(continued)-** The actuarial present value of accumulated plan benefits is determined by an actuary from Mercer Human Resource Consulting ("Mercer"), and is that amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations as of January 1, 2010 and 2009 were: (a) life expectancy of participants Section 430(h)(3) prescribed 2010 Pension Protection Act ("PPA") separate generational annuitant and nonannuitant mortality tables; (b) retirement age assumptions (varying retirement rates based on graduated scale of retirement ages from age 55 to age 70 and above. Retirement rates range from 10% to 20% through age 64, then 100% thereafter; and (c) investment return. The 2010 and 2009 valuations included assumed average rates of return of 4% percent. An expense assumption has been added equal to the rounded value of the prior year administrative expenses. The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

***Payment of Benefits***—Benefit payments to participants are recorded upon distribution.

***Date of Management's Review***—Plan's management evaluated subsequent events through September 29, 2011, the date the financial statements were available to be issued and no additional disclosures were required. After issuance of the financial statements, as discussed in Note 13 to the financial statements, management determined that the assets of the Plan were transferred to an affiliated plan.

## 3. FUNDING POLICY

Contributions to provide benefits under the Plan are made solely by the Company. The Company's funding policy is to make cash contributions to the Plan in amounts as determined by the Plan's independent actuary that are estimated to remain a constant percentage of employees' compensation each year (approximately 10%), such that all employees' benefits will be fully provided for by the time they retire. The Company's contributions for 2010 and 2009 exceeded the minimum funding requirements of ERISA.

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in the Plan and ERISA.

## 4. ACCUMULATED PLAN BENEFITS AND CHANGES IN ACCUMULATED PLAN BENEFITS

Mercer, the actuary for the Plan, determined the actuarial present value of accumulated plan benefits.

## 4. ACCUMULATED PLAN BENEFITS AND CHANGES IN ACCUMULATED PLAN BENEFITS (continued)-

The actuarially determined present value of accumulated plan benefits as of January 1, 2010 and 2009 (the "Valuation Dates"), are as follows:

| | 2011 | 2010 |
|---|---|---|
| Vested benefits: | | |
| Deferred-vested and leave-of-absence participants | | $ 128,042,515 |
| Retired participants | | 976,382 |
| Active participants | | 71,375,444 |
| Total vested benefits | | 200,394,341 |
| Nonvested benefits | | 3,585,159 |
| Total actuarial present value of accumulated plan benefits | $ | $ 203,979,500 |

The changes in the actuarial present value of the Plan's accumulated plan benefits for the year ended January 1, 2010 are as follows:

| | |
|---|---|
| Actuarial present value of accumulated plan benefits, as of January 1, 2010 | $203,979,500 |
| Increase (decrease) during the year attributable to- | |
| Benefits accumulated | |
| Increase for interest due to the decrease in the discount period | |
| Change in actuarial assumptions | |
| Benefits paid | |
| Net increase | - |
| Actuarial present value of accumulated plan benefits, as of January 1, 2011 | $203,979,500 |

## 5. PLAN TERMINATION

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

1. Benefits attributable to employee contributions, taking into account those paid out before termination.

5. **PLAN TERMINATION (continued)-**

2. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.

3. Other vested benefits insured by the Pension Benefit Guaranty Corporation ("PBGC"), (a U.S. government agency), up to the applicable limitations.

4. All other vested benefits (that is, vested benefits not insured by the PBGC).

5. All nonvested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, a statutory ceiling exists, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees. That ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or Plan termination (whichever comes later).

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations, and may also depend on the financial condition of the Plan sponsor and the level of benefits guaranteed by the PBGC.

6. **INVESTMENTS**

The Plan's investments that represent five percent or more of the Plan's net assets available for benefits as of December 31, 2010 and 2009 are as follows:

| | 2011 | 2010 |
|---|---|---|
| PIMCO Total Return Institutional Fund | | $ 72,835,293 |
| Dodge & Cox Stock Fund | | 14,245,260 |
| The Growth Fund of America | | 13,537,819 |
| Artio International Equity Fund | | 17,787,250 |
| PIMCO Real Return Bond Fund | | 14,920,819 |

During the year ended December 31, 2010, the entire appreciation in the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) of $19,675,005 was attributable to investments in mutual funds.

## 7. FAIR VALUE MEASUREMENTS

FASB *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows: Level 1 inputs consist of unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access; Level 2 inputs include quoted prices for similar assets or liabilities in active markets, quoted prices in markets that are not active or other inputs that are derived principally from, or corroborated by, observable for substantially the full term of the asset or liability; and Level 3 inputs are unobservable and significant to the fair value measurement.

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

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

*Level 1 Fair Value Measurements*

The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year-end.

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

## 7. 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 and 2009.

| | | Fair Value Measurements Using | | |
|---|---|---|---|---|
| | Fair Value | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| **As of December 31, 2011** | | | | |
| Bond funds | $ - | | $ - | $ - |
| Stock funds | - | | - | - |
| Short-term reserves | - | | - | - |
| Total | $ - | $ - | $ - | $ - |

| | | Fair Value Measurements Using | | |
|---|---|---|---|---|
| | Fair Value | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| **As of December 31, 2010** | | | | |
| Bond funds | $ 96,476,995 | $ 96,476,995 | $ - | $ - |
| Stock funds | 102,520,278 | 102,520,278 | - | - |
| Short-term reserves | 2,442,487 | 2,442,487 | - | - |
| Total | $ 201,439,760 | $ 201,439,760 | $ - | $ - |

## 8. TAX STATUS

The Internal Revenue Service ("IRS") has determined and informed the Company by a letter dated May 4, 2004, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

## 9. INFORMATION CERTIFIED BY THE TRUSTEE (UNAUDITED)

In accordance with 29 CFR 2520.103-5 of the Department of Labor Rules and Regulations for Reporting under ERISA, JP Morgan Chase Bank, the Plan's trustee, has certified the following information, which has not been subject to audit by independent accountants, to be accurate and complete:

a. Investment balances included in the Statements of Net Assets Available for Benefits at December 31, 2010 and 2009.
b. Investment income, including interest and dividends and net appreciation in the fair value of investments included in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2010.
c. Information included in the accompanying Schedule of Assets (Held at End of Year) and Schedule of Reportable Transactions.

## 10. RELATED-PARTY TRANSACTIONS

Certain Plan investments are managed by JPMC. JPMC is the trustee of the Plan and, therefore, these transactions qualify as permitted party-in-interest transactions, which are exempt from the prohibited transaction rules of ERISA.

## 11. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate risk, 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 the amounts reported in the Statements of Net Assets Available for Benefits.

Plan contributions are made and the actuarial present value of accumulated Plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

## 12. PLAN MERGER

Effective December 31, 2010, OPRW, a tax qualified retirement plan sponsored by an affiliate of the Plan sponsor, including employees of Soho Square Public Relations, Inc. who was a participating employer of OPRW, merged into the Plan.

## 13. RESTATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

Management determined that the assets of the Ogilvy Public Relations Worldwide Cash Balance Pension Plan were transferred in their entirety to the Plan effective on December 31, 2010. The financial statements have been restated to reflect this transfer as a receivable in the Statements of Net Assets Available for Benefits, and a corresponding addition as a transfer of assets in the Statement of Changes in Net Assets Available for Benefits.

# ADDITIONAL INFORMATION REQUIRED
# FOR FORM 5500

# OGILVY & MATHER ACCOUNT BALANCE DEFINED BENEFIT PENSION PLAN

**Form 5500, Schedule H, line 4i**
**Schedule of Assets (Held at End of Year)**
**December 31, 2010**

EIN: 13-2555496
PN: 003

| | (a) | (b) Identity of Issue, Borrower, Lessor or Similar Party | (c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | (d) Cost | (e) Current Value |
|---|---|---|---|---|---|
| * | | JP Morgan Prime Money Market Fund | Mutual Fund | $ 2,442,487 | $ 2,442,487 |
| | | Diamond Hill Long/Short Funds | Mutual Fund | 5,489,523 | 5,177,726 |
| | | Allianz NJF Small-Cap Value Fund | Mutual Fund | 8,726,145 | 8,244,134 |
| | | T. Rowe Price Real Estate Fund | Mutual Fund | 9,516,821 | 8,274,455 |
| | | Munder Mid Cap Core Growth fund | Mutual Fund | 6,310,581 | 8,335,853 |
| | | Russel Mid-Cap Value Index Fund | Mutual Fund | 8,461,080 | 8,382,437 |
| | | Vanguard Institutional Index Fund | Mutual Fund | 9,184,353 | 8,720,883 |
| | | Vanguard Index Fund Small Cap Growth | Mutual Fund | 7,432,971 | 8,914,106 |
| | | Lazard Emerging Markets Fund | Mutual Fund | 7,511,506 | 9,621,238 |
| | | The Growth Fund of America | Mutual Fund | 14,791,348 | 13,537,819 |
| | | Dodge & Cox Stock Fund | Mutual Fund | 13,530,819 | 14,245,260 |
| | | PIMCO Real Return Bond Fund | Mutual Fund | 14,204,951 | 14,920,819 |
| | | Artio International Equity Fund | Mutual Fund | 17,159,299 | 17,787,250 |
| | | PIMCO Total Return Institutional Fund | Mutual Fund | 70,615,701 | 72,835,293 |
| | | TOTAL ASSETS (HELD AT END OF YEAR) | | $ 195,377,585 | $ 201,439,760 |

* Party-in-interest

See accompanying Report of Independent Auditor.

# OGILVY & MATHER ACCOUNT BALANCE DEFINED BENEFIT PENSION PLAN

**Form 5500, Schedule H, line 4j**
**Schedule of Reportable Transactions**
**Year Ended December 31, 2010**

EIN: 13-2555496
PN: 003

| (a) Identity of Party Involved | (b) Description of asset (include interest rate and maturity in the case of a loan) | (c) Purchase Price | (d) Selling Price | (f) Expense Incurred with Transaction | (g) Cost of Asset | (h) Current Value of Asset on Transaction Date | (i) Net Gain or (Loss) |
|---|---|---|---|---|---|---|---|
| JPMorgan Prime Money Market Fund | Mutual Fund | $ 11,198,622 | | | | $ 11,198,622 | $ - |
| JPMorgan Prime Money Market Fund | Mutual Fund | | $ 9,621,605 | | $ 9,621,605 | 9,621,605 | - |
| Pimco Total Return Fund | Mutual Fund | 5,707,219 | | | | 5,707,219 | - |
| Pimco Total Return Fund | Mutual Fund | | 4,800,000 | | 4,666,992 | 4,800,000 | 133,008 |

See accompanying Independent Auditor's Report.

# OGILVY & MATHER ACCOUNT BALANCE DEFINED BENEFIT PENSION PLAN

**Form 5500, Schedule H, line 4i**
**Schedule of Assets (Held at End of Year)**
**December 31, 2010**

EIN: 13-2555496
PN: 003

| | (a) | (b) Identity of Issue, Borrower, Lessor or Similar Party | (c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | (d) Cost | (e) Current Value |
|---|---|---|---|---|---|
| * | | JP Morgan Prime Money Market Fund | Mutual Fund | $ 2,442,487 | $ 2,442,487 |
| | | Diamond Hill Long/Short Funds | Mutual Fund | 5,489,523 | 5,177,726 |
| | | Allianz NJF Small-Cap Value Fund | Mutual Fund | 8,726,145 | 8,244,134 |
| | | T. Rowe Price Real Estate Fund | Mutual Fund | 9,516,821 | 8,274,455 |
| | | Munder Mid Cap Core Growth fund | Mutual Fund | 6,310,581 | 8,335,853 |
| | | Russel Mid-Cap Value Index Fund | Mutual Fund | 8,461,080 | 8,382,437 |
| | | Vanguard Institutional Index Fund | Mutual Fund | 9,184,353 | 8,720,883 |
| | | Vanguard Index Fund Small Cap Growth | Mutual Fund | 7,432,971 | 8,914,106 |
| | | Lazard Emerging Markets Fund | Mutual Fund | 7,511,506 | 9,621,238 |
| | | The Growth Fund of America | Mutual Fund | 14,791,348 | 13,537,819 |
| | | Dodge & Cox Stock Fund | Mutual Fund | 13,530,819 | 14,245,260 |
| | | PIMCO Real Return Bond Fund | Mutual Fund | 14,204,951 | 14,920,819 |
| | | Artio International Equity Fund | Mutual Fund | 17,159,299 | 17,787,250 |
| | | PIMCO Total Return Institutional Fund | Mutual Fund | 70,615,701 | 72,835,293 |
| | | TOTAL ASSETS (HELD AT END OF YEAR) | | $ 195,377,585 | $ 201,439,760 |

* Party-in-interest

See accompanying Report of Independent Auditor.

# OGILVY & MATHER ACCOUNT BALANCE DEFINED BENEFIT PENSION PLAN

**Form 5500, Schedule H, line 4j**
**Schedule of Reportable Transactions**
**Year Ended December 31, 2010**

EIN: 13-2555496
PN: 003

| (a) Identity of Party Involved | (b) Description of asset (include interest rate and maturity in the case of a loan) | (c) Purchase Price | (d) Selling Price | (f) Expense Incurred with Transaction | (g) Cost of Asset | (h) Current Value of Asset on Transaction Date | (i) Net Gain or (Loss) |
|---|---|---|---|---|---|---|---|
| JPMorgan Prime Money Market Fund | Mutual Fund | $ 11,198,622 | | | | $ 11,198,622 | $ - |
| JPMorgan Prime Money Market Fund | Mutual Fund | | $ 9,621,605 | | $ 9,621,605 | 9,621,605 | - |
| Pimco Total Return Fund | Mutual Fund | 5,707,219 | | | | 5,707,219 | - |
| Pimco Total Return Fund | Mutual Fund | | 4,800,000 | | 4,666,992 | 4,800,000 | 133,008 |

See accompanying Independent Auditor's Report.