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), 6057(b), 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

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
CLYDE & CO US LLP 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2007

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)

CLYDE & CO US LLP

405 LEXINGTON AVENUE
NEW YORK, NY 10174

2b Employer Identification Number (EIN)
20-5083001

2c Sponsor's telephone number
212-710-3905

2d Business code (see instructions)
541110

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.	09/09/2014	FRED LANGBEIN
	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

Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)

Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address

CLYDE & CO US LLP

405 LEXINGTON AVENUE
NEW YORK, NY 10174

3b Administrator's EIN
20-5083001

3c Administrator's telephone number
212-710-3905

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**	235
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**	153
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	76
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	229
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	229
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	229
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
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 Characteristics Codes in the instructions:
2A 2E 2F 2G 2J 2K 3D

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
CLYDE & CO US LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CLYDE & CO US LLP

D Employer Identification Number (EIN)
20-5083001

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

1 Coverage Information:

(a) Name of insurance carrier

ING LIFE INSURANCE AND ANNUITY CO

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	874421	0	01/01/2013	12/31/2013

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	3282

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

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

ASSOCIATED PENSION CONSULTANTS, INC
6800 JERICHO TURNPIKE
SUITE 200W
SYOSSET, NY 11791

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	3282	TPA PARTNERSHIP PROGRAM	5

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP PENSION FUNDING

b	Balance at the end of the previous year			7b	1106121
c	Additions: (1) Contributions deposited during the year	7c(1)	117697		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	172542		
	(4) Transferred from separate account	7c(4)	0		
	(5) Other (specify below)	7c(5)	720		
	▶ LOAN REPAYMENTS				
	(6)Total additions			7c(6)	290959
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	1397080
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	21732		
	(2) Administration charge made by carrier	7e(2)	25		
	(3) Transferred to separate account	7e(3)	1375323		
	(4) Other (specify below)	7e(4)	0		
	▶ N/A				
	(5) Total deductions			7e(5)	1397080
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Service Provider Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
CLYDE & CO US LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CLYDE & CO US LLP

D Employer Identification Number (EIN)
20-5083001

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

ING LIFE INSURANCE AND ANNUITY CO
PO BOX 990067
HARTFORD, CT 06199

71-0294708

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

FIDELITY

04-2647786

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
CLYDE & CO US LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
CLYDE & CO US LLP

D Employer Identification Number (EIN)
20-5083001

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

a Name of MTIA, CCT, PSA, or 103-12 IE: MAP CONTRACT SEPARATE ACCOUNT D

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
71-0294708-000	P	0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN

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

2013

This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
CLYDE & CO US LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CLYDE & CO US LLP

D Employer Identification Number (EIN)
20-5083001

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	16306	66334
(2) Participant contributions	1b(2)	0	17696
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	256667	385258
(9) Value of interest in common/collective trusts	1c(9)	0	1436883
(10) Value of interest in pooled separate accounts	1c(10)	11688548	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	0	17354987
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	1106121	0
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(2) Employer real property	1d(2)	0	0
e	Buildings and other property used in plan operation	1e	0	0
f	Total assets (add all amounts in lines 1a through 1e)	1f	13067642	19261158
	Liabilities			
g	Benefit claims payable	1g	0	0
h	Operating payables	1h	0	0
i	Acquisition indebtedness	1i	0	0
j	Other liabilities	1j	735	0
k	Total liabilities (add all amounts in lines 1g through1j)	1k	735	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	13066907	19261158

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)	1313299	
	(B) Participants	2a(1)(B)	1537169	
	(C) Others (including rollovers)	2a(1)(C)	587753	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		3438221
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
	(B) U.S. Government securities	2b(1)(B)	0	
	(C) Corporate debt instruments	2b(1)(C)	0	
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	11846	
	(F) Other	2b(1)(F)	172542	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		184388
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	0	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
	(B) Other	2b(5)(B)	0	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		1105992
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		2211319
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		6939920
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	743058	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		743058
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	2611	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		2611
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		745669
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		6194251
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: COHNREZNICK LLP **(2)** EIN: 22-1478099

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 lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 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	

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

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

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

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

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☐ Yes ☐ No ☐ Not determined

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

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

2013

This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
CLYDE & CO US LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CLYDE & CO US LLP

D Employer Identification Number (EIN)
20-5083001

Part I Distributions

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

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

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

EIN(s): 04-2647786 71-0294708

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

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

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

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

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

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

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

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **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 or other authority 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. 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 lines 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 lines 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 lines 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 lines 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 lines 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 lines 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 line 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 lines (a) through (c)

a Enter the percentage of plan assets held as:
Stock: 00% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

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

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

Clyde & Co US LLP 401(k) Plan

Financial Statements
(With Supplementary Information)
and Independent Auditor's Report

December 31, 2013

Clyde & Co US LLP 401(k) Plan

Index

	Page
Independent Auditor's Report	2-3
Statements of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6-15
Schedule of Assets (Held at End of Year) (Schedule H, Line 4i)	16

Independent Auditor's Report

To the Trustees
Clyde & Co US LLP 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Clyde & Co US LLP 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 10, which was certified by Fidelity Management Trust Company, the trustee of the Plan and ING Life Insurance and Annuity Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee held the Plan's investment assets and executed investment transactions from April 30, 2013 to December 31, 2013 and that the custodian held the Plan's investment assets and executed investment transactions as of December 31, 2012, and for the period January 1, 2013 to April 29, 2013. The Plan administrator has obtained certifications from the trustee and custodian as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the Plan administrator by the trustee and custodian is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedule of assets (held at end of year) (Schedule H, Line 4i) as of December 31, 2013 is required by the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee and custodian, 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.



Roseland, New Jersey
September 2, 2014

Clyde & Co US LLP 401(k) Plan

Statements of Net Assets Available for Benefits
Years Ended December 31, 2013 and 2012

	2013	2012
Assets:		
Investments, at fair value:		
Pooled separate accounts	$ -	$ 11,688,548
Mutual funds	16,673,575	-
Self-directed brokerage account	277,433	-
Common/collective trust	1,445,335	-
Money market fund	403,979	-
Guaranteed investment contract	-	1,218,438
Total investments	18,800,322	12,906,986
Receivables:		
Employer contributions	66,334	16,306
Participant contributions	17,696	-
Notes receivable from participants	385,258	256,667
Total receivables	469,288	272,973
Total assets	19,269,610	13,179,959
Liabilities - excess contribution payable	-	735
Net assets reflecting investments at fair value	19,269,610	13,179,224
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	(8,452)	(112,317)
Net assets available for benefits	$ 19,261,158	$ 13,066,907

See Notes to Financial Statements.

Clyde & Co US LLP 401(k) Plan

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2013

Additions:	
Investment income:	
Net appreciation in fair value of investments	$ 2,564,030
Interest and dividends	925,823
Total investment income	3,489,853
Interest income on notes receivable from participants	11,846
Contributions:	
Participants	1,537,169
Employer	1,313,299
Rollover	587,753
Total contributions	3,438,221
Total additions	6,939,920
Deductions:	
Benefits paid to participants	743,058
Administrative expenses	2,611
Total deductions	745,669
Increase in net assets	6,194,251
Net assets available for benefits:	
Beginning of year	13,066,907
End of year	$ 19,261,158

See Notes to Financial Statements.

Note 1 - Plan description

The following brief description of the Clyde & Co US LLP 401(k) Plan (the "Plan") is provided for general information purposes. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time employees, as defined by the Plan, of Clyde & Co US LLP (the "Company"), who are at least age 21 and have one month of service. Eligible employees may begin participating in the Plan on the earlier of the first day of the Plan year or the first day of the seventh month of the Plan year coinciding with or next following the date requirements are met. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended. The Board of Trustees of Benefit Plans is responsible for oversight of the Plan, determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Contributions

A participant may contribute up to 100% of his or her annual compensation to the Plan on a tax-deferred basis, subject to an annual limitation set forth in the Internal Revenue Code (the "Code"). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. In addition, the Company may make discretionary and safe harbor contributions, as defined by the Plan. Contributions are subject to certain Internal Revenue Service ("IRS") limitations.

A participant may, with the consent of the Plan, make a rollover contribution to the Plan at any time. Rollover contributions are assets transferred to the Plan from other qualified savings plans in which employees participated prior to their employment with the Company.

Participant accounts

Each participant's account is credited with the participant's contributions and Company matching contributions, as well as allocations of the Company's discretionary and safe harbor contributions and Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their voluntary contributions and the Company's discretionary and safe harbor contributions, plus the earnings thereon at all times.

Notes receivable from participants
Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account. The loan interest rate is fixed for the term of the loan based on prevailing market rates at the inception of the loan as determined annually by the Plan administrator (the applicable interest rates at December 31, 2013 was 4.75%). Principal and interest is paid ratably through monthly payroll deductions.

Payment of benefits
On termination of service due to death, disability or retirement, a participant may elect a lump-sum amount equal to the value of the participant's vested interest in his or her account. A participant may also elect to defer receipt of distributions as permitted by the Plan.

The Plan also provides for distributions to participants in the event of a hardship, as defined by the Plan.

Note 2 - Summary of significant accounting policies

Basis of presentation
The accompanying financial statements are prepared on the accrual basis of accounting.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in fully benefit-responsive investment contracts through a common/collective trust and guaranteed investment contract. The statements of net assets available for benefits present the fair value of the investment in the common/collective trust and the guaranteed investment contract as well as the adjustment of the investment in the common/collective trust and guaranteed investment contract from fair value to contract value relating to the fully benefit-responsive investment contracts. The statement of changes in net assets available for benefits is prepared using the contract value basis for fully benefit-responsive investment contracts.

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

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. The Plan's Board of Trustees of Benefit Plans determines the Plan's valuation policies utilizing information provided by the investment advisers, trustees and insurance company. See Note 3 for 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.

Notes receivable from participants
Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2013 or 2012. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Excess contributions payable
Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2012 excess contributions to the applicable participant prior to March 15, 2013.

Payment of benefits
Benefits are recorded when paid.

Expenses
All direct expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Subsequent events
The Plan has evaluated subsequent events through September 2, 2014, the date the financial statements were available to be issued.

Note 3 - Fair value measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant 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, 2013 and 2012.

Pooled separate accounts: Pooled separate accounts are stated at fair value which is based upon net asset value (NAV) per share (unit). Such NAV is determined by the fair value of the underlying investments (level 2).

Mutual and money market funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Guaranteed investment contract: Guaranteed investment contract is valued at fair value by the insurance company by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the creditworthiness of the issuer (see Note 4). Because the participants transact at contract value, fair value is determined annually for financial statement reporting purposes only. In determining the reasonableness of the methodology, the Plan Benefit Committee evaluates a variety of factors including review of existing contracts, economic conditions, industry and market developments, and overall credit ratings. Certain unobservable inputs are assessed through review of contract terms (for example, duration or payout date) while others are substantiated utilizing available market data (for example, swap curve rate).

Common/collective trust: Valued at the NAV of units of a bank collective trust. The NAV, as provided by the custodian, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the common/collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

Self-directed brokerage accounts: Self-directed brokerage accounts consist of common stocks and mutual funds. Common stocks are valued at the closing price reported on an active market on which the individual securities are traded. Mutual funds are valued as described above.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2013 and 2012:

	Assets at Fair Value as of December 31, 2013			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Large cap	$ 4,484,657			$ 4,484,657
Mid cap	531,925			531,925
Small cap	1,614,325			1,614,325
International	1,863,702			1,863,702
Specialty	435,573			435,573
Blended investments	7,214,737			7,214,737
Bond investments	528,656			528,656
Total mutual funds	16,673,575			16,673,575
Money market fund	403,979			403,979
Self-directed brokerage accounts	277,433			277,433
Common/collective trust		$1,445,335		1,445,335
Total assets at fair value	$17,354,987	$1,445,335	$ -	$18,800,322

	Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts:				
Global/international		$ 1,030,222		$ 1,030,222
Mid cap value		164,302		164,302
Equity		1,986,721		1,986,721
Target		4,174,513		4,174,513
Retirement income		40,745		40,745
Large cap growth		919,830		919,830
Large cap blend		764,925		764,925
Large cap value		702,073		702,073
Small cap value		320,204		320,204
Utilities		78,684		78,684
Moderate allocation		467,152		467,152
Small cap growth		28,192		28,192
Bond		719,038		719,038
Real estate		291,947		291,947
Total pooled separate accounts		11,688,548		11,688,548
Guaranteed investment contract			$1,218,438	1,218,438
Total assets at fair value	$ -	$11,688,548	$1,218,438	$12,906,986

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended December 31, 2013:

	Guaranteed Investment Contract
Balance, beginning of year	$1,218,438
Market value adjustment	(112,317)
Purchases	276,505
Sales	(1,382,626)
Balance, end of year	$ -
The amount of total gains or losses for the period attributable to the change in unrealized gains or losses relating to assets still held at the reporting date	$ -

Unrealized gains (losses) from the guaranteed investment contract are not included in the statement of changes in net assets available for benefits as the contract is recorded at contract value for purposes of the net assets available for benefits.

Fair value of investments in entities that use NAV

The following table summarizes investments measured at fair value based on NAV per share as of December 31, 2013:

	2013 Fair Value	Unfunded Commitments	Redemption Frequency (If Currently Eligible)	Redemption Notice Period
Morley Stable Value Fund	$ 1,445,335	N/A	Daily	Daily

The Morley Stable Value Fund investment objective is to provide preservation of capital, relatively stable returns consistent with its comparatively low risk profile, and liquidity for benefit-responsive payments. The Fund seeks to achieve this objective by investing primarily in a variety of high quality Stable Value Investment Contracts (the performance of which may be predicated on underlying fixed income securities), as well as cash and cash equivalents.

Note 4 - Guaranteed investment contract with ING insurance company

The Plan entered into a fully benefit-responsive investment contract with Life Insurance and Annuity Company ("ING"). ING maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract is presented on the face of the statements of net assets available for benefits at fair value with an adjustment to contract value in arriving at net assets available for benefits. Contract value, as reported to the Plan by ING, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract at December 31, 2012 was $1,218,438. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than 3%. Such interest rates are reviewed on a quarterly basis for resetting.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from Federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe that any events would limit the Plan's ability to transact at contract value with participants.

The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

Average yields based on actual earnings and on interest rate credited to participants was 3% for the year ended December 31, 2012.

Note 5 - Investments

The following presents investments that represent 5% or more of the Plan's net assets at December 31, 2013 and 2012:

	2013	2012
Fair value:		
ING Intermediate Bond Fund	*	$ 719,038
Vanguard VIF-Small Comp Growth Fund	*	681,873
ING Solutions 2025 Fund	*	696,289
ING Solutions 2035 Fund	*	1,501,170
ING Solutions 2045 Fund	*	1,631,900
ING U.S. Stock Index Fund	*	1,304,848
ING T Rowe Price Growth Equity Fund	*	689,540
Fidelity Contrafund	$1,076,907	*
Fidelity Freedom 2035	2,473,536	*
Fidelity Freedom 2045	2,397,204	*
Spartan 500 Index Adv	1,899,237	*
Oppenheimer Global Opportunities Fund Class Y	1,292,822	*
Contract value:		
ING Fixed Account	*	1,106,121
Morley Stable Value Fund	1,436,883	*

* Investments represent less than 5% of the Plan's net assets.

During 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $2,564,030 as follows:

Mutual funds	$1,440,814
Self-directed brokerage accounts	8,772
Common/collective trust	8,452
Pooled separate accounts	1,105,992
Total	$2,564,030

Note 6 - Related party transactions and party-in-interest transactions

Certain Plan investments are in shares or units of mutual funds, money market funds and self-directed brokerage accounts managed by Fidelity and pooled separate accounts and a guaranteed investment contract managed by ING. Fidelity is the trustee and ING is the custodian as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. As described in Note 2, the Plan made a direct payment to the third party administrator of $2,611 which was not covered by revenue sharing. The Plan Sponsor pays directly any other fees related to the Plan's operations.

Note 7 - Plan termination

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

Note 8 - Tax status

The IRS has determined and informed the Company by a letter dated July 3, 2007, that the Plan is designed in accordance with applicable sections of the Code. Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan is qualified and the related trust is tax exempt.

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

Note 9 - Risks and uncertainties

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

Note 10- Certified investments

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Investments and notes receivable from participants held at December 31, 2013 and 2012, and investment income and interest income on notes receivable from participants for the year ended December 31, 2013, that is disclosed in the accompanying financial statements and supplemental schedule, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by the trustee/custodian of the Plan.

Clyde & Co US LLP 401(k) Plan
EIN: 20-5083001
Plan # 001

Schedule of Assets (Held at End of Year) (Schedule H, Line 4i)
December 31, 2013

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description	(d) Cost (A)	(e) Current Value
*	Fidelity Puritan	Mutual Fund		$ 604,741
*	Fidelity Contrafund	Mutual Fund		1,076,907
*	Fidelity Select Utilities	Mutual Fund		104,817
*	Fidelity Low Priced Stock	Mutual Fund		204,444
*	Fidelity Large Cap Stock	Mutual Fund		761,837
*	Fidelity Freedom Income	Mutual Fund		311,107
*	Fidelity Freedom 2020	Mutual Fund		9,398
*	Fidelity Freedom 2030	Mutual Fund		34,249
*	Fidelity High Income	Mutual Fund		2,447
*	Fidelity Freedom 2040	Mutual Fund		4,972
*	Fidelity Total Bond	Mutual Fund		6,937
*	Fidelity Freedom 2015	Mutual Fund		268,845
*	Fidelity Freedom 2025	Mutual Fund		959,146
*	Fidelity Freedom 2035	Mutual Fund		2,473,536
*	Fidelity Small Cap Value	Mutual Fund		641,184
*	Spartan Extended Market Index Adv	Mutual Fund		14,168
*	Spartan 500 Index Adv	Mutual Fund		1,899,237
*	Fidelity Freedom 2045	Mutual Fund		2,397,204
*	Fidelity Freedom 2050	Mutual Fund		48,205
*	Fidelity Freedom 2055	Mutual Fund		103,333
	Artisan International Fund	Mutual Fund		503,722
	Oppenheimer Global Opportunities Fund Class Y	Mutual Fund		1,292,822
	Oppenheimer International Growth Fund Class A	Mutual Fund		64,989
	Parametric Emerging Markets Fund Investor Class	Mutual Fund		1,925
	Invesco Diversified Dividend Fund R5 Class	Mutual Fund		746,677
	Virtus Real Estate Securities Fund Class I	Mutual Fund		330,756
	RidgeWorth Mid-Cap Value Equity Fund I	Mutual Fund		313,313
	Janus Triton Fund Class T	Mutual Fund		960,568
	PIMCO Real Return Fund Administrative Class	Mutual Fund		1,477
	Baird Core Plus Bond Fund Class Investor	Mutual Fund		517,795
	AllianzGI NFJ International Value Fund	Mutual Fund		244
	Glenmede Small Cap Equity Advisor	Mutual Fund		12,573
	Total			16,673,575
*	Fidelity Retirement Money Market	Money Market Fund		403,979
*	Fidelity BrokerageLink	Self-Directed Brokerage Account		277,433
	Morley Stable Value Fund	Common/Collective Trust		1,436,883
	Total			18,791,870
*	Participant loans	Maturing through 2032 with interest at 4.75%.		385,258
	Total			$ 19,177,128

* Party-in-interest.
(A) Cost not required

See Independent Auditor's Report.

Schedule H, Line 4j
Schedule of Reportable Transactions

Name of Employer:► Clyde & Co US LLP
Employer Identification Number (EIN):► 20-5083001 Three-digit plan number: 001
For the plan year beginning/ending: ► 1/1/2013 / 12/31/2013

(a) Identity of party involved	**(b)**Description of asset (include interest rate and maturity in case of a loan)	**(c)** Purchase Price	**(d)** Selling price	**(e)** Lease rental	**(f)** Expense incurred with transaction	**(g)** Cost of asset	**(h)** Current value of asset on transaction date	**(i)** Net gain or (loss)
Transfer to Fidelity							14774781.33	

Plan Name: CLYDE & CO US, LLP 401(K) PLAN
Plan ID: 874421

Summary of Investment Expenses and Indirect Compensation

The chart below summarizes the investment expenses for the funds available under your ING program and the revenue received by ING from the funds in support of the recordkeeping and administrative services we provide in connection with your plan. ING uses this revenue to maintain the investment, administrative and technological platforms and other supporting services used by your plan. Part of this revenue may also be used to compensate one or more of your plan's other service providers. Among those additional service providers are the plan's adviser and third party administrator (TPA). For informational purposes, we are providing the amounts paid to certain other providers in the summary below. Amounts shown are expressed as a percentage of program assets based on formulas in effect as of the date above, and are subject to change.

Note: The amounts shown below are not added to each other. Rather, the revenue ING receives is paid directly or indirectly from the total investment expenses. The compensation paid by ING is an ING expense and is not separately charged to the plan.

Summary	
Average Annual Investment Expense of Managed Investment Options (1)	0.94%
Average Annual Managed Investment Option Revenue (2)	0.52%
Average Annual Total Investment Option Revenue (3)	0.52%
Annual compensation paid by ING to Third Party Administrator*	
- Partnership Program	0.05%

[1] **Average Annual Investment Expense of Managed Investment Options**: This is the weighted average of the Total Investment Expenses for the plan investment options, based on assets at the reporting date, excluding any funds for which the expenses are N/A and any self directed brokerage accounts.

[2] **Average Annual Managed Investment Option Revenue**: This is the weighted average revenue to ING, based on assets at the reporting date, from the funds included in the Total Investment Expenses. (Paid to ING from Total Investment Expenses)

[3] **Average Annual Total Investment Option Revenue:** This is the weighted average revenue to ING from all plan investment options, based on assets at the reporting date, including any assets in the ING Fixed or Guaranteed Accumulation Account.

* The annual compensation paid by ING to your adviser and TPA reflects the compensation payable after the first year of the program and does not include compensation paid on transferred assets or any "first year" compensation. See your new business paperwork for information on first year compensation. Certain minimum criteria may apply before such payments are made. Renewal Contributions are contributions made after the first year of the contract. Increase Contributions are contributions that exceed the highest contributions in any prior year. ING may also make payments to other plan service providers from the total revenue received by ING.

Plan Name: CLYDE & CO US, LLP 401(K) PLAN
Plan ID: 874421

Investment Expenses and Indirect Compensation

The chart below shows the components of the investment expenses for the non-fixed interest funds available under your plan as well as the revenue paid to ING from the funds in support of the recordkeeping and administrative services we provide in connection with your plan. The revenue received by ING from the fund is paid by the fund itself or a related party (e.g. the fund's investment manager) and is not an additional expense above the fund fees. ING uses this revenue to maintain the investment, administrative and technological platforms and other supporting services used by your plan. Part of this revenue may also be used to compensate your advisor. Amounts shown below are based on charges in effect as of the date above and are subject to change.

Please refer to the Appendix for a description of the services provided in connection with the following fees paid by the Funds to ING:

		Expenses Paid									Recordkeeping Revenue to ING				
		Fund Expenses							ING Contract Charges	Total					
Fund No	Fund Name	(A) Management Fees	(B) 12b-1 Fees	(C) Other Expenses	(D) Gross Fund Expense (A+B+C)	(E) Waivers and Adjustments	(F) Net Fund Expense (D+E)	Prospectus Date	(G) Daily Asset Charge	(H) Total Net Fund Expense (F+G)	(I) Total Daily Asset Charge (From Column G)	(J) Sub TA/Expense Reimbursement	(K) 12b-1 Fee	(L) Service Fee	(M) Total Revenue to ING (I+J+K+L)
004	ING Intermediate Bond Port I	0.40%	0.00%	0.10%	0.50%	0.00%	0.50%	06/30/2012	0.00%	0.50%	0.00%	0.17%	0.00%	0.00%	0.17%
073	Franklin Small Cap Value Fund 2	0.50%	0.25%	0.17%	0.92%	0.00%	0.92%	06/30/2012	0.00%	0.92%	0.00%	0.20%	0.25%	0.00%	0.45%
074	Pioneer Mid Cap Value VCT Port I	0.65%	0.00%	0.07%	0.72%	0.00%	0.72%	06/30/2012	0.00%	0.72%	0.00%	0.25%	0.00%	0.00%	0.25%
1019	ING Clarion Real Estate Port Srv	0.72%	0.25%	0.14%	1.11%	-0.25%	0.86%	06/30/2012	0.00%	0.86%	0.00%	0.28%	0.00%	0.25%	0.53%
111	ING TRowePrice Grwth Eqty Port I	0.60%	0.00%	0.14%	0.74%	-0.01%	0.73%	06/30/2012	0.00%	0.73%	0.00%	0.31%	0.00%	0.00%	0.31%
1169	ING Solution 2055 Portfolio Adv	0.10%	0.50%	0.94%	1.54%	-0.11%	1.43%	04/30/2012	0.00%	1.43%	0.00%	0.32%	0.25%	0.25%	0.82%
360	Franklin Utilities Fund R	0.46%	0.50%	0.15%	1.11%	0.00%	1.11%	09/30/2012	0.00%	1.11%	0.00%	0.15%	0.50%	0.00%	0.65%
410	ING Fidelity VIP Contrafund Port Srv	0.56%	0.25%	0.47%	1.28%	-0.08%	1.20%	08/10/2012	0.00%	1.20%	0.00%	0.26%	0.00%	0.50%	0.76%
413	Vanguard VIF - Small Comp Grwth Port	0.38%	0.00%	0.05%	0.43%	0.00%	0.43%	04/27/2012	0.00%	0.43%	0.00%	0.00%	0.00%	0.00%	0.00%
414	Vanguard VIF - Equity Income Port	0.30%	0.00%	0.03%	0.33%	0.00%	0.33%	04/27/2012	0.00%	0.33%	0.00%	0.00%	0.00%	0.00%	0.00%
432	ING Oppenhmr Global Port I	0.60%	0.00%	0.15%	0.75%	0.00%	0.75%	06/30/2012	0.00%	0.75%	0.00%	0.31%	0.00%	0.00%	0.31%
455	ING Davis New York Venture Port I	0.80%	0.00%	0.16%	0.96%	-0.21%	0.75%	06/30/2012	0.00%	0.75%	0.00%	0.31%	0.00%	0.00%	0.31%
487	American Funds Growth Fnd R3	0.28%	0.50%	0.20%	0.98%	0.00%	0.98%	11/01/2012	0.00%	0.98%	0.00%	0.15%	0.50%	0.00%	0.65%
496	American Funds EuroPacific R3	0.42%	0.50%	0.22%	1.14%	0.00%	1.14%	09/30/2012	0.00%	1.14%	0.00%	0.15%	0.50%	0.00%	0.65%
739	ING Fixed Account	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.57%	0.57%
745	ING Solution 2015 Portfolio Adv	0.10%	0.50%	0.79%	1.39%	-0.11%	1.28%	06/30/2012	0.00%	1.28%	0.00%	0.32%	0.25%	0.25%	0.82%
749	ING Solution 2025 Portfolio Adv	0.10%	0.50%	0.87%	1.47%	-0.11%	1.36%	04/30/2012	0.00%	1.36%	0.00%	0.32%	0.25%	0.25%	0.82%
760	ING Solution 2035 Portfolio Adv	0.10%	0.50%	0.93%	1.53%	-0.11%	1.42%	06/30/2012	0.00%	1.42%	0.00%	0.32%	0.25%	0.25%	0.82%
763	ING Solution 2045 Portfolio Adv	0.10%	0.50%	0.94%	1.54%	-0.11%	1.43%	06/30/2012	0.00%	1.43%	0.00%	0.32%	0.25%	0.25%	0.82%
766	ING Solution Income Portfolio Adv	0.10%	0.50%	0.73%	1.33%	-0.11%	1.22%	06/30/2012	0.00%	1.22%	0.00%	0.32%	0.25%	0.25%	0.82%
788	ING TRowePrice Captl Apprec Pt Srv	0.64%	0.25%	0.01%	0.90%	0.00%	0.90%	06/30/2012	0.00%	0.90%	0.00%	0.28%	0.00%	0.25%	0.53%
789	ING InvVanKpn Grw & Inc Port Srv	0.64%	0.25%	0.02%	0.91%	0.00%	0.91%	06/30/2012	0.00%	0.91%	0.00%	0.28%	0.00%	0.25%	0.53%

Plan Name: CLYDE & CO US, LLP 401(K) PLAN
Plan ID: 874421

		Expenses Paid									Recordkeeping Revenue to ING				
		Fund Expenses							ING Contract Charges	Total					
Fund No	Fund Name	(A) Management Fees	(B) 12b-1 Fees	(C) Other Expenses	(D) Gross Fund Expense (A+B+C)	(E) Waivers and Adjustments	(F) Net Fund Expense (D+E)	Prospectus Date	(G) Daily Asset Charge	(H) Total Net Fund Expense (F+G)	(I) Total Daily Asset Charge (From Column G)	(J) Sub TA/Expense Reimbursement	(K) 12b-1 Fee	(L) Service Fee	(M) Total Revenue to ING (I+J+K+L)
821	Wanger USA	0.86%	0.00%	0.08%	0.94%	0.00%	0.94%	05/01/2012	0.00%	0.94%	0.00%	0.40%	0.00%	0.00%	0.40%
829	ING U.S. Stock Index Portfolio Inst	0.26%	0.00%	0.00%	0.26%	0.00%	0.26%	06/30/2012	0.00%	0.26%	0.00%	0.30%	0.00%	0.00%	0.30%

Fund Notes

ING Clarion Real Estate Portfolio - Service Class: The adviser is contractually obligated to limit expenses to 0.90% through May 1, 2014; the obligation does not extend to interest, taxes, brokerage commissions, Acquired Fund Fees and Expenses, and extraordinary expenses. The obligation will automatically renew for one-year terms unless it is terminated by the Portfolio or the adviser upon written notice within 90 days prior to the end of the then current term or upon termination of the advisory agreement and is subject to possible recoupment by the adviser within three years. The adviser is also contractually obligated to waive a portion of the management fee through May 1, 2013. Based upon net assets as of January 31, 2012, the management fee waiver for the Portfolio would be (0.04)%. There is no guarantee that the management fee waiver will continue after May 1, 2013. The waiver will only renew if the adviser elects to renew it.

ING T. Rowe Price Growth Equity Portfolio - Initial Class: The adviser is contractually obligated to limit expenses to 0.75% shares through May 1, 2013; the obligation does not extend to interest, taxes, brokerage commissions, Acquired Fund Fees and Expenses, and extraordinary expenses. The obligation will automatically renew for one-year terms unless it is terminated by the Portfolio or the adviser upon written notice within 90 days of the end of the current term or upon termination of the advisory agreement and is subject to possible recoupment by the adviser within three years. In addition, the adviser is contractually obligated to waive a portion of the management fee through May 1, 2013. Lastly, the adviser is contractually obligated to further waive a portion of the management fee through May 1, 2013. Based upon net assets as of December 31, 2011, these management fee waivers for the Portfolio would be (0.01)%. There is no guarantee that these management fee waivers will continue after May 1, 2013. These management fee waivers will only renew if the adviser elects to renew them.

ING Solution 2055 Portfolio - Adviser Class: The adviser is contractually obligated to limit expenses to 0.62% through May 1, 2013; the obligation does not extend to interest, taxes, brokerage commissions, Acquired Fund Fees and Expenses, and extraordinary expenses. The obligation will automatically renew for one-year terms unless it is terminated by the Portfolio or the adviser upon written notice within 90 days of the end of the current term or upon termination of the advisory agreement and is subject to possible recoupment by the adviser within three years.

ING Fidelity VIP Contrafund Portfolio - Service Class: The adviser is contractually obligated to limit expenses to 0.30% through May 1, 2013; the obligation does not extend to interest, taxes, brokerage commissions, Master Fund Fees and Expenses, and extraordinary expenses. The obligation will automatically renew for one-year terms unless it is terminated by the Portfolio or the adviser upon written notice within 90 days of the end of the current term or upon termination of the advisory agreement and is subject to possible recoupment by the adviser within three years.

ING Davis New York Venture Portfolio - Initial Class: The adviser is contractually obligated to limit expenses to 0.75% shares through May 1, 2013; the obligation does not extend to interest, taxes, brokerage commissions, Acquired Fund Fees and Expenses, and extraordinary expenses. There is no guarantee that this obligation will continue after May 1, 2013. The obligation will only continue if the adviser elects to renew it. Any fees waived pursuant to this obligation shall not be eligible for recoupment. In addition, the adviser is contractually obligated to waive a portion of the management fee through May 1, 2013. Based upon net assets as of December 31, 2011, the management fee waiver for the Portfolio would be (0.02)%. There is no guarantee that the management fee waiver will continue after May 1, 2013. The management fee waiver will only renew if the adviser elects to renew it.

ING Solution 2015 Portfolio - Adviser Class: The adviser is contractually obligated to limit expenses to 0.62% through May 1, 2013; the obligation does not extend to interest, taxes, brokerage commissions, Acquired Fund Fees and Expenses, and extraordinary expenses. The obligation will automatically renew for one-year terms unless it is terminated by the Portfolio or the adviser upon written notice within 90 days of the end of the current term or upon termination of the advisory agreement and is subject to possible recoupment by the adviser within three years.

ING Solution 2025 Portfolio - Adviser Class: The adviser is contractually obligated to limit expenses to 0.62% through May 1, 2013; the obligation does not extend to interest, taxes, brokerage commissions, Acquired Fund Fees and Expenses, and extraordinary expenses. The obligation will automatically renew for one-year terms unless it is terminated by the Portfolio or the adviser upon written notice within 90 days of the end of the current term or upon termination of the advisory agreement and is subject to possible recoupment by the adviser within three years.

ING Solution 2035 Portfolio - Adviser Class: The adviser is contractually obligated to limit expenses to 0.62% through May 1, 2013; the obligation does not extend to interest, taxes, brokerage commissions, Acquired Fund Fees and Expenses, and extraordinary expenses. The obligation will automatically renew for one-year terms unless it is terminated by the Portfolio or the adviser upon written notice within 90 days of the end of the current term or upon termination of the advisory agreement and is subject to possible recoupment by the adviser within three years.

ING Solution 2045 Portfolio - Adviser Class: The adviser is contractually obligated to limit expenses to 0.62% through May 1, 2013; the obligation does not extend to interest, taxes, brokerage commissions, Acquired Fund Fees and Expenses, and extraordinary expenses. The obligation will automatically renew for one-year terms unless it is terminated by the Portfolio or the adviser upon written notice within 90 days of the end of the current term or upon termination of the advisory agreement and is subject to possible recoupment by the adviser within three years.

ING Solution Income Portfolio - Adviser Class: The adviser is contractually obligated to limit expenses to 0.62% through May 1, 2013; the obligation does not extend to interest, taxes, brokerage commissions, Acquired Fund Fees and Expenses, and extraordinary expenses. The obligation will automatically renew for one-year terms unless it is terminated by the Portfolio or the adviser upon written notice within 90 days of the end of the current term or upon termination of the advisory agreement and is subject to possible recoupment by the adviser within three years.

Plan Name: CLYDE & CO US, LLP 401(K) PLAN
ING Contract/Plan No.: 874421

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Plan Name: CLYDE & CO US, LLP 401(K) PLAN
Plan ID: 874421

Other Indirect Compensation

Float

ING and various of its affiliated companies earn “float” income on contribution amounts awaiting investment and on distributed funds awaiting payment. Generally, ING earns a current money market rate on these funds.

Conference Support

Some fund families provide financial support to ING companies in connection with training and education events attended by ING employees and representatives. This financial support may include expenses associated with meals. For calendar year 2012 such amount was approximately $7.47 per plan. This estimate was determined by dividing the total amount received from all fund families by the number of plans for which ING provides investment services.

Plan Name: CLYDE & CO US, LLP 401(K) PLAN
Plan ID: 874421

Appendix: Definitions for Indirect Fees

- **Fund No:** The fund number assigned by ING
- **Fund Name:** The name of the Fund

Please note that some of the funds available under your plan may include ING proprietary funds. Proprietary funds are funds which are owned by ING companies. The mutual funds listed for your plan which start with ING's name are ING proprietary funds.

FUND EXPENSES

- **Management Fees**: Fees paid by the Fund to a fund's advisor for activities related to the selection and management of fund investments. These fees may include fees paid to the trustee of a collective investment trust.

- **12b-1 Fees**: Fees paid by the Fund for distribution services provided on behalf of a fund. If the fund imposes 12b-1 fees, such payments are made out of fund assets.

- **Other Expenses**: Fees paid by the Fund for other expenses associated with maintenance of a fund, such as: accounting, audit, recordkeeping, prospectus delivery, proxy support, periodic fund reports printing and/or mailing, etc.

- **Gross Fund Expense:** The sum of the management fees, 12b-1 fees and other expenses paid by the Fund.

- **Waivers and Adjustments**: An adjustment to a portion of the mutual fund fees as stated in the fund's most current prospectus. For certain funds, the investment adviser or other service provider to the fund may waive a portion of its fees or reimburse certain fund expenses, which will reduce the expense ratio of the fund for the period of the waiver or adjustment. These waivers and adjustments may not necessarily continue in the future. Please refer to the footnotes at the end of this report for further information regarding any Waivers and Adjustments shown.

- **Net Fund Expense**: The Gross Fund Expense reduced by any waiver or adjustment in effect.

- **Prospectus Date**: The date of the fund prospectus from which the fund fees have been provided

Plan Name: CLYDE & CO US, LLP 401(K) PLAN
Plan ID: 874421

ING CONTRACT CHARGES

- **Daily Asset Charge**: An ING contract charge assessed against the variable funds for marketing and sales expenses as well as the costs of various services (e.g., call centers, websites, daily valuation systems, regulatory information, transaction processing, communication, education and enrollment support) in support of your program. This fee paid to ING may be comprised of a base contract charge as well as additional charges for optional services selected by the plan.

- **Total Net Fund Expense**: The Net Fund Expense plus the Daily Asset Charge

REVENUE TO ING

- **Total Daily Asset Charge**: The Daily Asset charge

- **Sub Transfer Agent (Sub TA) Expense Reimbursement**: The amount paid to ING by the Fund Family or Fund Transfer Agent for plan and participant level recordkeeping services

- **12b-1 Fees:** The amount paid to ING by the fund family from the fund's 12b-1 fees for distribution services

- **Service Fee:** The amount paid to ING for other services provided in connection with the investment option. If your plan uses the ING Fixed Account or ING Guaranteed Accumulation Account (GAA), the amount shown in the "Service Fee" column represents our reasonable and good faith estimate of the cost of the recordkeeping and other administrative services being offset through a reduction in the rates of interest that would otherwise be credited. In developing our estimate, we applied guidance issued by the Department of Labor in connection with Form 5500 Schedule C reporting. Under that guidance, if the rate of return on a fixed rate investment contract is net of the expense of recordkeeping and similar administrative services, then the amount so "netted" should be reported as a fee charged against the Plan's investment in order to avoid the inference that the Plan services were being provided free of charge. Estimates of those amounts are permitted so long as the estimate is reasonable, and the methodology and assumptions used to prepare the estimate are disclosed.

  The rate credited to your Plan's Fixed Account and/or GAA ("fixed accounts") balance is a "net" rate that reflects the costs of the recordkeeping and other administrative services we provide. We have estimated the amount of that rate reduction and reported it in the "Service Fee" column of our indirect compensation report in order to inform your understanding of the costs of our recordkeeping and administrative services. Set forth below is a description of the method we used in developing our estimate:

  First, we determined the ratio of (1) our estimated internal costs for providing plan recordkeeping, trusteeship and similar services to all of our Plan customers as of the prior calendar year end, to (2) our average **total assets** during the same calendar year. We applied that ratio to your Plan's fixed account(s) to arrive at an estimate of the dollar amount of reportable compensation attributable to netting the costs of providing such services against the Fixed Account/GAA rate.

- **Total Revenue to ING:** The sum of the Total **Daily Asset** Charge plus amounts received by ING from the Fund or fund custodian for Sub TA Expense Reimbursement, 12b-1 Fees and other services.

SCHEDULE C SUPPLEMENTAL REPORT

This report includes fee-related information recordkept by Fidelity Investments for the plan, as well as information made available to Fidelity through Morningstar, Inc., an independent investments research company, and certain other sources, which has not been independently verified by Fidelity. The notes section of this report may or may not be applicable to your plan. In some cases, you may also need to reference the Auditor's Guide for more detail. Please log into PSW to access the Auditor's Guide and related documents that can assist you and/or your auditors in facilitating your employee benefit plan audit.

PART I, LINE 1 - INFORMATION ON PERSONS EXCLUDED FROM THE REST OF PART I BECAUSE THEY RECEIVED ONLY ELIGIBLE INDIRECT FEES.

- If there are non-Fidelity funds in the plan and all information is available in the eligible indirect compensation disclosure at the end of this report, check "yes" and in part I, line 1(b) enter Fidelity Investments Institutional Operations Company, Inc. - 04-2647786.
- If all information is not available, you may need to contact the applicable fund family for additional information and disclose the name and EIN of the entity providing the disclosure in part I, line 1(b).

PART I, LINE 2 - INFORMATION ON SERVICE PROVIDERS RECEIVING DIRECT FEES

SERVICE PROVIDER NAME *Part I, Line 2(a)*	EIN/ADDRESS *1 *Part I, Line 2(a)*	SERVICE CODE *Part I, Line 2(b)*	RELATIONSHIP TO ER,EE,ORG OR PERSON OF INTEREST *Part I, Line 2(c)*	DIRECT COMP PAID BY PLAN Part I, Line 2(d)
FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	04-2647786	37 64 65 71	RECORDKEEPER	$1,943

SCHEDULE C SUPPLEMENTAL REPORT

PART I, LINE 3 - INFORMATION ON SERVICE PROVIDERS RECEIVING INDIRECT FEES

SERVICE PROVIDER NAME *Part I, Line 3(a)*	SERVICE CODE *Part I, Line 3(b) Part I, Line 2(b)*	AMOUNT OF INDIRECT COMPENSTATION *Part I, Line 3(c)*	NAME OF SOURCE OF INDIRECT COMPENSATION *Part I, Line 3(d)*	EIN/ADDRESS OF SOURCE OF INDIRECT COMPENSATION *1 *Part I, Line 3(d)*	DESCRIPTION OF INDIRECT COMPENSATION (ANNUALIZED FORMULA) *Part I, Line 3(e)*
FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	60	$0	ALZGI NFJ INTL VL AD - BOSTON FINANCIAL DATA SERVICE, INC	330 W. 9TH STREET KANSAS CITY MO US 66160	0.35%
FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	60	$0	ARTISAN INTL - BOSTON FINANCIAL DATA SERVICES, INC.	P.O. BOX 8480 BOSTON MA US 02266	0.40%
FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	60	$0	BAIRD CORE PLUS INV - US BANCORP FUND SERVICES, LLC	39-0281260	0.27%
FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	60	$0	BROKERAGE LINK*3	SEE NOTE *2	SEE NOTE *3
FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	60	$0	GLENMEDE SMCP EQ ADV - STATE STREET BANK & TRUST CO	04-0025081	0.40%

SCHEDULE C SUPPLEMENTAL REPORT

PART I, LINE 3 - INFORMATION ON SERVICE PROVIDERS RECEIVING INDIRECT FEES

SERVICE PROVIDER NAME *Part I, Line 3(a)*	SERVICE CODE *Part I, Line 3(b) Part I, Line 2(b)*	AMOUNT OF INDIRECT COMPENSTATION *Part I, Line 3(c)*	NAME OF SOURCE OF INDIRECT COMPENSATION *Part I, Line 3(d)*	EIN/ADDRESS OF SOURCE OF INDIRECT COMPENSATION *1 *Part I, Line 3(d)*	DESCRIPTION OF INDIRECT COMPENSATION (ANNUALIZED FORMULA) *Part I, Line 3(e)*
FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	60	$0	INVS DIVRS DIVD R5 - INVESCO INVESTMENT SERVICES, INC	11 GREENWAY PLAZA, SUITE 100 HOUSTON TE US 77046	0.35%
FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	60	$0	INVS INTL GROWTH R5 - INVESCO INVESTMENT SERVICES, INC	11 GREENWAY PLAZA, SUITE 100 HOUSTON TE US 77046	0.35%
FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	60	$0	JANUS TRITON T - JANUS SERVICES LLC	43-1804048	0.35%
FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	60	$0	MORLEY STABLE VALUE - SEE NOTE *2	SEE NOTE *2	0.25%
FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	60	$0	OPPHMR GLOBAL OPPS Y - OFI GLOBAL ASSET MANAGEMENT	TWO WORLD FINANCIAL CENTER 225 LIBERTY STREET, 14TH FLOORNEW YORK NY US 10281	0.25%

SCHEDULE C SUPPLEMENTAL REPORT

PART I, LINE 3 - INFORMATION ON SERVICE PROVIDERS RECEIVING INDIRECT FEES

SERVICE PROVIDER NAME *Part I, Line 3(a)*	SERVICE CODE *Part I, Line 3(b)* *Part I, Line 2(b)*	AMOUNT OF INDIRECT COMPENSTATION *Part I, Line 3(c)*	NAME OF SOURCE OF INDIRECT COMPENSATION *Part I, Line 3(d)*	EIN/ADDRESS OF SOURCE OF INDIRECT COMPENSATION *1 *Part I, Line 3(d)*	DESCRIPTION OF INDIRECT COMPENSATION (ANNUALIZED FORMULA) *Part I, Line 3(e)*
FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	60	$0	OPPHMR INTL GROWTH A - OFI GLOBAL ASSET MANAGEMENT	TWO WORLD FINANCIAL CENTER 225 LIBERTY STREET, 14TH FLOORNEW YORK NY US 10281	0.50%
FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	60	$0	PIMCO REAL RTN BD AD - BOSTON FINANCIAL DATA SERVICES, INC.	P.O. BOX 8480 BOSTON MA US 02266	0.28%
FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	60	$0	PRMTRC EMG MKT INV - BNY MELLON INV SERVICING (U.S.) INC.	P.O. BOX 9793 PROVIDENCE RI US 02940	0.50%
FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	60	$0	PRU/J MID CAP GR A - PRUDENTIAL MUTUAL FUND SERVICES LLC	22-3703799	0.35%
FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	60	$0	RDGWTH MID CAP VAL I - BOSTON FINANCIAL DATA SERVICES, INC.	P.O. BOX 8480 BOSTON MA US 02266	0.40%

SCHEDULE C SUPPLEMENTAL REPORT

PART I, LINE 3 - INFORMATION ON SERVICE PROVIDERS RECEIVING INDIRECT FEES

SERVICE PROVIDER NAME *Part I, Line 3(a)*	SERVICE CODE *Part I, Line 3(b)* *Part I, Line 2(b)*	AMOUNT OF INDIRECT COMPENSTATION *Part I, Line 3(c)*	NAME OF SOURCE OF INDIRECT COMPENSATION *Part I, Line 3(d)*	EIN/ADDRESS OF SOURCE OF INDIRECT COMPENSATION *1 *Part I, Line 3(d)*	DESCRIPTION OF INDIRECT COMPENSATION (ANNUALIZED FORMULA) *Part I, Line 3(e)*
FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	60	$0	VIRTUS REAL ESTATE I - VIRTUS FUND SERVICES, LLC	SEE NOTE *2	0.35%

SCHEDULE C SUPPLEMENTAL REPORT

ELIGIBLE INDIRECT COMPENSATION DISCLOSURE FOR COMPLETION OF PART I, LINE 1(a) AND PART I, LINE 2(f)

FUND CODE	NAME OF SOURCE OF INDIRECT COMPENSATION	TICKER	PARTY OR PARTIES RECEIVING INDIRECT COMPENSATION	SERVICES PROVIDED OR PURPOSE OF PAYMENT FOR INDIRECT COMPENSATION	AMOUNT, ESTIMATE OF FORMULA USED TO CALCULATE INDIRECT COMPENSATION (ANNUALIZED FORMULA)
0004	FID PURITAN - FIDELITY MANAGEMENT & RESEARCH COMPANY	FPURX	FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	FUND MANAGEMENT	0.40%
0022	FID CONTRAFUND - FIDELITY SELECTCO, LLC	FCNTX	FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	FUND MANAGEMENT	0.52%
0065	FID SEL UTILITIES - FIDELITY SELECTCO, LLC	FSUTX	FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	FUND MANAGEMENT	0.55%
0305	FID INTL DISCOVERY - FIDELITY MANAGEMENT & RESEARCH COMPANY	FIGRX	FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	FUND MANAGEMENT	0.77%
0316	FID LOW PRICED STK - FIDELITY MANAGEMENT & RESEARCH COMPANY	FLPSX	FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	FUND MANAGEMENT	0.62%

SCHEDULE C SUPPLEMENTAL REPORT

ELIGIBLE INDIRECT COMPENSATION DISCLOSURE FOR COMPLETION OF PART I, LINE 1(a) AND PART I, LINE 2(f)

FUND CODE	NAME OF SOURCE OF INDIRECT COMPENSATION	TICKER	PARTY OR PARTIES RECEIVING INDIRECT COMPENSATION	SERVICES PROVIDED OR PURPOSE OF PAYMENT FOR INDIRECT COMPENSATION	AMOUNT, ESTIMATE OF FORMULA USED TO CALCULATE INDIRECT COMPENSATION (ANNUALIZED FORMULA)
0338	FID LARGE CAP STOCK - FIDELITY SELECTCO, LLC	FLCSX	FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	FUND MANAGEMENT	0.66%
0369	FID FREEDOM INCOME - STRATEGIC ADVISERS, INC.	FFFAX	FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	SEE NOTE *2	0.51%*4
0372	FID FREEDOM 2020 - STRATEGIC ADVISERS, INC.	FFFDX	FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	SEE NOTE *2	0.69%*4
0373	FID FREEDOM 2030 - STRATEGIC ADVISERS, INC.	FFFEX	FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	SEE NOTE *2	0.79%*4
0455	FID HIGH INCOME - FIDELITY SELECTCO, LLC	SPHIX	FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	FUND MANAGEMENT	0.56%

SCHEDULE C SUPPLEMENTAL REPORT

ELIGIBLE INDIRECT COMPENSATION DISCLOSURE FOR COMPLETION OF PART I, LINE 1(a) AND PART I, LINE 2(f)

FUND CODE	NAME OF SOURCE OF INDIRECT COMPENSATION	TICKER	PARTY OR PARTIES RECEIVING INDIRECT COMPENSATION	SERVICES PROVIDED OR PURPOSE OF PAYMENT FOR INDIRECT COMPENSATION	AMOUNT, ESTIMATE OF FORMULA USED TO CALCULATE INDIRECT COMPENSATION (ANNUALIZED FORMULA)
0630	FID RETIRE MMKT - FIDELITY MANAGEMENT & RESEARCH COMPANY	FRTXX	FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	FUND MANAGEMENT	0.42%
0718	FID FREEDOM 2040 - STRATEGIC ADVISERS, INC.	FFFFX	FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	SEE NOTE *2	0.81%*4
0820	FID TOTAL BOND - FIDELITY MANAGEMENT & RESEARCH COMPANY	FTBFX	FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	FUND MANAGEMENT	0.31%
1313	FID FREEDOM 2015 - STRATEGIC ADVISERS, INC.	FFVFX	FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	SEE NOTE *2	0.66%*4
1314	FID FREEDOM 2025 - STRATEGIC ADVISERS, INC.	FFTWX	FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	SEE NOTE *2	0.73%*4

SCHEDULE C SUPPLEMENTAL REPORT

ELIGIBLE INDIRECT COMPENSATION DISCLOSURE FOR COMPLETION OF PART I, LINE 1(a) AND PART I, LINE 2(f)

FUND CODE	NAME OF SOURCE OF INDIRECT COMPENSATION	TICKER	PARTY OR PARTIES RECEIVING INDIRECT COMPENSATION	SERVICES PROVIDED OR PURPOSE OF PAYMENT FOR INDIRECT COMPENSATION	AMOUNT, ESTIMATE OF FORMULA USED TO CALCULATE INDIRECT COMPENSATION (ANNUALIZED FORMULA)
1315	FID FREEDOM 2035 - STRATEGIC ADVISERS, INC.	FFTHX	FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	SEE NOTE *2	0.81%*4
1389	FID SMALL CAP VALUE - FIDELITY MANAGEMENT & RESEARCH COMPANY	FCPVX	FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	FUND MANAGEMENT	0.81%
1521	SPTN EXT MKT IDX ADV - FIDELITY MANAGEMENT & RESEARCH COMPANY	FSEVX	FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	FUND MANAGEMENT	0.06%
1523	SPTN 500 INDEX ADV - FIDELITY MANAGEMENT & RESEARCH COMPANY	FUSVX	FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	FUND MANAGEMENT	0.02%
1617	FID FREEDOM 2045 - STRATEGIC ADVISERS, INC.	FFFGX	FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS COMPANY, INC.	SEE NOTE *2	0.82%*4

SCHEDULE C SUPPLEMENTAL REPORT

ELIGIBLE INDIRECT COMPENSATION DISCLOSURE FOR COMPLETION OF PART I, LINE 1(a) AND PART I, LINE 2(f)

FUND CODE	NAME OF SOURCE OF INDIRECT COMPENSATION	TICKER	PARTY OR PARTIES RECEIVING INDIRECT COMPENSATION	SERVICES PROVIDED OR PURPOSE OF PAYMENT FOR INDIRECT COMPENSATION	AMOUNT, ESTIMATE OF FORMULA USED TO CALCULATE INDIRECT COMPENSATION (ANNUALIZED FORMULA)
OKZW	RDGWTH MID CAP VAL I - RIDGEWORTH INVESTMENTS	SMVTX	RIDGEWORTH	FUND MANAGEMENT	0.69%
OKZX	INVS INTL GROWTH R5 - INVESCO ADVISERS, INC.	AIEVX	INVESCO	FUND MANAGEMENT	0.86%
OLNG	JANUS TRITON T - JANUS CAPITAL MANAGEMENT LLC	JATTX	JANUS	FUND MANAGEMENT	0.64%
OOR7	MORLEY STABLE VALUE	SEE NOTE *6	SEE NOTE *6	SEE NOTE *6	SEE NOTE *6
OQSP	PIMCO REAL RTN BD AD - PACIFIC INVESTMENT MANAGEMENT CO LLC	PARRX	PIMCO	FUND MANAGEMENT	0.45%

SCHEDULE C SUPPLEMENTAL REPORT

ELIGIBLE INDIRECT COMPENSATION DISCLOSURE FOR COMPLETION OF PART I, LINE 1(a) AND PART I, LINE 2(f)

FUND CODE	NAME OF SOURCE OF INDIRECT COMPENSATION	TICKER	PARTY OR PARTIES RECEIVING INDIRECT COMPENSATION	SERVICES PROVIDED OR PURPOSE OF PAYMENT FOR INDIRECT COMPENSATION	AMOUNT, ESTIMATE OF FORMULA USED TO CALCULATE INDIRECT COMPENSATION (ANNUALIZED FORMULA)
OY5L	BAIRD CORE PLUS INV - ROBERT W. BAIRD & CO. INCORPORATED	BCOSX	BAIRD	FUND MANAGEMENT	0.25%
OYEH	ALZGI NFJ INTL VL AD - ALLIANZ GLOBAL INV FUND MGMT LLC	AIVAX	ALLIANZ FUNDS	FUND MANAGEMENT	0.94%
OYPE	GLENMEDE SMCP EQ ADV - GLENMEDE INVESTMENT MANAGEMENT, LP	GTCSX	GLENMEDE	FUND MANAGEMENT	0.55%

SCHEDULE C SUPPLEMENTAL REPORT

*1 If EIN is provided, Address will not be provided. If EIN is not available and Address is available, the Address will be displayed. If neither EIN nor Address is available "See Note *2" will be displayed.

*2 Disclosures in this report are intended to satisfy the alternative reporting option. If complete information for non-Fidelity funds and/or other third party service providers related to compensation is not available, more information for the annual operating expenses of the fund may be found in the Fee Table of the Fund Summary section of each prospectus and/or statement of additional information. In addition, information about the services provided and the identity of the entities performing services with respect to each fund may be found in the Fund Services section of each prospectus. If the compensation being reported relates to a Fidelity fund, more information for the annual operating expenses of the fund may be found in the Fee section of one or more of the following sources: investment management agreement, trust agreement, collective trust participation agreement, commingled pool participation agreement, mutual fund prospectus, statement of additional information, the fund's investment manager or annuity provider.

*3 For Self-Directed Brokerage Investments, each fund family may offer an indirect support fee paid to Fidelity Investments. Each indirect support fee paid by a fund may differ depending on the form of investment. Please contact your Fidelity representative to receive information on indirect support fees for your Self- Directed Brokerage Investments.

*4 Net Expense Ratio is displayed.

*5 Gross Expense Ratio is displayed.

*6 Disclosures in this report are intended to satisfy the alternative reporting option. If complete information for this Fund is not available, the fee information for the annual operating expenses and/or information about the services provided and identity of the entities performing the services can be found in the Fee section of one or more of the following sources: investment management agreement, trust agreement, collective trust participation agreement, commingled pool participation agreement, mutual fund prospectus, the fund's investment manager or annuity provider.

Additional Information:

Fidelity may have provided non-monetary compensation, such as meals or business entertainment, to associates or service providers during the plan year for which this data is being reported. If you believe there are associates or plan service providers who have received total non-monetary compensation, from all sources of $5,000 or more, that are not reflected on this report, you may contact your Fidelity representative and ask for a detailed summary of non-monetary compensation provided during the plan year. For additional information, please refer to the Auditor's Guide.

Fidelity utilizes omnibus accounts at unaffiliated banks to facilitate transactions for the defined contribution plans it services as set forth in your trust or service agreement or letter of authorization. If markets permit, omnibus account balances are invested in short-term investments that generally earn a rate approximating the Target Federal Funds Rate and/or money market rates. These earnings are called "float" and are considered eligible indirect compensation for purposes of Schedule C. Fidelity uses these earnings to pay bank fees and make other required adjustments and generally retains any float earnings that exceed such fees and adjustments. Fidelity is responsible for paying bank fees to the extent they exceed float earnings.

Since the amount of float generated depends on the length of time that assets are held in the omnibus accounts, Fidelity adheres to the following specific time frames within which cash pending investment or distribution is held:

SCHEDULE C SUPPLEMENTAL REPORT

- If contributions are received by Fidelity in good order before the close of trading, Fidelity executes transactions in the investment options as of that day's closing price (the "transaction date" or "T"). Settlement of trades for most investment options occurs on the following business day ("T+1") or, in the case of certain securities including company stock, on T+3.
- Exchange requests received by Fidelity in good order before the close of trading are processed in that day's nightly cycle. If investment options have identical settlement rules, exchanges between them generate no overnight balances, as money is received from one investment option and conveyed to another investment option on the same business day. If investment options have different settlement rules, balances attributable to exchanges may remain in the omnibus account for a few days if FMTC serves as trustee of the plan.
- Disbursement requests received in good order before the close of trading are processed in that day's nightly cycle, and reflected as debits from participant accounts as of that date ("T"). Proceeds attributable to disbursements are received from investment options or from the unaffiliated Plan trustee based on the settlement period for the investment options. Disbursements are made to participants on T+2 either through electronic funds transfers or by mailing a check. Disbursement proceeds distributed by check remain in the omnibus account until the check is presented for payment.

Schedule of Assets (Held At End of Year)

Name of Plan:

► Clyde & Co US LLP 401(k) Plan

Employer Identification Number:► 20-5083001

For plan year (beginning/ending):► 1/1/2013 / 12/31/2013 Plan number:► 001

(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
	FIDELITY	BROKERAGE LINK: COMMON STOCK		105633.1
	FIDELITY	BROKERAGE LINK: EXTERNAL FUND		77972.41
	FIDELITY	BROKERAGE LINK: UNIT		70261.53
	FIDELITY	BROKERAGE LINK: CASH		23655.98
	FIDELITY	ARTISAN INTL		503722.26
	FIDELITY	OPPHMR GLOBAL OPPS Y		1292822.28
	FIDELITY	OPPHMR INTL GROWTH A		64989.41
	FIDELITY	PRU/J MID CAP GR A		0
	FIDELITY	PRMTRC EMG MKT INV		1925.43
	FIDELITY	INVS DIVRS DIVD R		746676.79
	FIDELITY	VIRTUS REAL ESTATE I		330755.46
	FIDELITY	RDGWTH MID CAP VAL I		313313.1
	FIDELITY	INVS INTL GROWTH R5		0
	FIDELITY	JANUS TRITON T		960568.03
	FIDELITY	MORLEY STABLE VALUE		1436882.68
	FIDELITY	PIMCO REAL RTN BD AD		1476.78
	FIDELITY	BAIRD CORE PLUS INV		517794.4
	FIDELITY	ALZGI NFJ INTL VL AD		244.23
	FIDELITY	GLENMEDE SMCP EQ ADV		12572.88
*	FIDELITY	FID PURITAN		604741.35
*	FIDELITY	FID CONTRAFUND		1076906.83
*	FIDELITY	FID SEL UTILITIES		104817.36
*	FIDELITY	FID INTL DISCOVERY		0
*	FIDELITY	FID LOW PRICED STK		204444.25
*	FIDELITY	FID LARGE CAP STOCK		761836.42
*	FIDELITY	FID FREEDOM INCOME		311106.97
*	FIDELITY	FID FREEDOM		9397.5
*	FIDELITY	FID FREEDOM 2030		34248.76
*	FIDELITY	FID HIGH INCOME		2446.97
*	FIDELITY	FID RETIRE MMKT		403978.59
*	FIDELITY	FID FREEDOM 2040		4972.25
*	FIDELITY	FID TOTAL BOND		6937.34
*	FIDELITY	FID FREEDOM 2015		268844.75
*	FIDELITY	FID FREEDOM 2025		959145.72
*	FIDELITY	FID FREEDOM 2035		2473536.54
*	FIDELITY	FID SMALL CAP VALUE		641183.31
*	FIDELITY	SPTN EXT MKT IDX ADV		14168.43
*	FIDELITY	SPTN 500 INDEX ADV		1899237.44
*	FIDELITY	FID FREEDOM 2045		2397204.45
*	FIDELITY	FID FREEDOM 2050		48205.19
*	FIDELITY	FID FREEDOM 2055		103333.08
	PARTICIPANT LOANS	4.75%		385258.15