ICON PLC /ADR/
Form 6-K
November 26, 2012

FORM 6-K
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Report of Foreign Private Issuer
Pursuant to Rule 13a-16 under
the Securities Exchange Act of 1934

For the month ended November, 2012

ICON plc
(Registrant's name)

0-29714
(Commission file number)

South County Business Park, Leopardstown, Dublin 18, Ireland
(Address of principal executive offices)

Brendan Brennan, CFO
South County Business Park, Leopardstown, Dublin 18, Ireland.
Brendan.Brennan@iconplc.com
011-353-1-291-2000
(Name, telephone number, email and/or facsimile number and address of Company contact person)

Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F.
Yes___X___ No_______

Indicate by check mark whether the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):
Yes______ No___X___

Indicate by check mark whether the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):
Yes______ No___X___

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule12g3-2(b) under the Securities Exchange Act of 1934.
Yes______ No___X___

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b):82
N/A

ICON plc

Rider A

This report on Form 6-K is hereby incorporated by reference in the registration statement on Form F-3 (Registration No. 333-133371) of ICON plc and in the prospectus contained therein, and this report on Form 6-K shall be deemed a part of such registration statement from the date on which this report is filed, to the extent not superseded by documents or reports subsequently filed or furnished by ICON plc under the Securities Act of 1933 or the Securities Exchange Act of 1934.

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GENERAL

As used herein, “ICON”, the “Company” and “we” refer to ICON plc and its consolidated subsidiaries, unless the context requires otherwise.

Business

ICON public limited company (“ICON”) is a contract research organization (“CRO”), providing outsourced development services on a global basis to the pharmaceutical, biotechnology and medical device industries. We specialize in the strategic development, management and analysis of programs that support all stages of the clinical development process - from compound selection to Phase I-IV clinical studies. Our vision is to be the Global CRO partner of choice for the Biopharma industry by delivering best in class information, solutions and performance in clinical and outcomes research.

We believe that we are one of a select group of CRO’s with the expertise and capability to conduct clinical trials in most major therapeutic areas on a global basis and have the operational flexibility to provide development services on a stand-alone basis or as part of an integrated “full service” solution. At September 30, 2012 we had approximately 9,280 employees, in 82 locations in 40 countries. During the nine months ended September 30, 2012, we derived approximately 43.1%, 44.7% and 12.2% of our net revenue in the United States, Europe and Rest of World, respectively.

We began operations in 1990 and have expanded our business predominately through internal growth, together with a number of strategic acquisitions to enhance our capabilities and expertise in certain areas of the clinical development process. We are incorporated in Ireland and our principal executive office is located at: South County Business Park, Leopardstown, Dublin 18, Republic of Ireland. The contact telephone number of this office is 353 (1) 291 2000.

Recent Developments

Acquisitions

On February 28, 2012 the Company acquired 100% of the common stock of PriceSpective LLC (“PriceSpective”), a global leader in value strategy consulting. Headquartered in Philadelphia, and with offices in London, Los Angeles, San Diego, Raleigh and Boston, PriceSpective is a premier consultancy that has a strong reputation for excellence in strategic pricing, market access, HEOR, due diligence support and payer engagement services. Since PriceSpective’s inception in 2003, it has developed strategies for dozens of new product launches, and hundreds of development and in-market products, across 40+ disease areas (see note 3 Business Combinations for further information).

On February 15, 2012 the Company acquired 100% of the common stock of BeijingWits Medical Limited (“BeijingWits Medical”), a leading Chinese CRO, with over 100 highly qualified and experienced professionals in Beijing, Shanghai, Chengdu, Guangzhou, Wuhan and Hong Kong (see note 3 Business Combinations for further information).

Share Repurchase Program

On October 27, 2011 the Company announced its intention to commence a share repurchase program of up to $50 million. The Company has subsequently entered into a number of share repurchase plans to effect this program. As at September 30, 2012 1,283,938 ordinary shares have been repurchased by the Company for a total consideration of

$24.6 million. (See note 8 Share Capital for further information).

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ICON plc
CONDENSED CONSOLIDATED BALANCE SHEETS
AS AT SEPTEMBER 30, 2012 AND DECEMBER 31, 2011

	(Unaudited) September 30, 2012	(Audited) December 31, 2011
	(in thousands)	
ASSETS		
Current Assets:		
Cash and cash equivalents	$ 119,371	$ 119,237
Short term investments - available for sale	60,542	54,940
Accounts receivable, net	231,097	201,338
Unbilled revenue	114,356	126,850
Other receivables	13,133	13,788
Deferred tax asset	23,128	14,662
Prepayments and other current assets	23,256	21,424
Income taxes receivable	8,537	8,183
Total current assets	593,420	560,422
Other Assets:		
Property, plant and equipment, net	165,081	168,461
Goodwill	325,264	253,393
Non-current other assets	5,155	4,583
Non-current income taxes receivable	13,694	10,272
Non-current deferred tax asset	10,205	10,076
Intangible assets	22,410	28,260
Total Assets	$ 1,135,229	$ 1,035,467
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current Liabilities:		
Accounts payable	$ 9,326	$ 5,340
Payments on account	185,835	150,792
Other liabilities	182,234	145,963
Deferred tax liability	1,428	1,183
Income taxes payable	5,449	3,630
Total current liabilities	384,272	306,908
Other Liabilities:		
Non-current other liabilities	7,739	20,038
Non-current government grants	1,457	1,351
Non-current income taxes payable	3,401	5,231
Non-current deferred tax liability	19,319	20,395
Shareholders' Equity:		
Ordinary shares, par value 6 euro cents per share; 100,000,000 shares authorized,		
59,807,333 shares issued and outstanding at September 30, 2012 and		
60,135,603 shares issued and outstanding at December 31, 2011	5,031	5,055
Additional paid-in capital	226,414	211,549
Capital redemption reserve	100	44
Accumulated other comprehensive income	(12,724)	(16,446)
Retained earnings	500,220	481,342
Total Shareholders' Equity	719,041	681,544
Total Liabilities and Shareholders' Equity	$ 1,135,229	$ 1,035,467

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

ICON plc
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
FOR THE THREE AND NINE MONTHS ENDED SEPTEMBER 30, 2012 AND SEPTEMBER 30, 2011
(UNAUDITED)

	Three Months Ended		Nine Months Ended	
	September 30, 2012	September 30, 2011	September 30, 2012	September 30, 2011
	(in thousands except share and per share data)			
Revenue:				
Gross revenue	$374,965	$335,332	$1,097,640	$958,575
Reimbursable expenses	(89,463)	(94,560)	(282,798)	(255,461)
Net revenue	285,502	240,772	814,842	703,114
Costs and expenses:				
Direct costs	183,332	158,343	525,743	453,679
Selling, general and administrative expense	70,690	71,629	207,615	188,856
Depreciation and amortization	10,601	9,667	32,233	27,969
Restructuring and other non-recurring items	-	4,815	5,636	9,817
Total costs and expenses	264,623	244,454	771,227	680,321
Income from operations	20,879	(3,682)	43,615	22,793
Interest income	243	378	936	905
Interest expense	(495)	(247)	(1,454)	(602)
Income before provision for income taxes	20,627	(3,551)	43,097	23,096
Provision for income taxes	(2,889)	888	(8,424)	(4,329)
Net income/(loss)	$17,738	$(2,663)	$34,673	$18,767
Net income/(loss) per Ordinary Share:				
Basic	$0.30	$(0.04)	$0.58	$0.31
Diluted	$0.29	$(0.04)	$0.57	$0.31
Weighted average number of Ordinary Shares outstanding:				
Basic	59,754,010	60,471,985	59,939,570	60,381,814
Diluted	60,366,137	61,063,020	60,391,199	61,096,464

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

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ICON plc
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2012 AND SEPTEMBER 30, 2011
(UNAUDITED)

	Nine Months Ended	
	September 30, 2012	September 30, 2011
	(in thousands)	
Cash flows from operating activities:		
Net income	34,673	18,767
Adjustments to reconcile net income to net cash provided by operating activities:		
Loss on disposal of property, plant and equipment	163	67
Depreciation expense	26,146	25,424
Amortization of intangibles	6,078	2,545
Amortization of grants	(98)	(87)
Share compensation expense	8,834	6,355
Deferred taxes	(9,475)	(7,385)
Changes in assets and liabilities:		
Increase in accounts receivable	(27,509)	(22,682)
Decrease/(increase) in unbilled revenue	12,698	(33,417)
Decrease/(increase) in other receivables	1,159	(4,203)
Decrease/(increase) in prepayments and other current assets	353	(4,389)
Increase in other non current assets	(431)	(357)
Increase/(decrease) in payments on account	35,724	(5,234)
Increase in other current liabilities	13,220	14,170
Increase/(decrease) in other non current liabilities	97	(618)
(Increase)/decrease in income taxes receivable	(4,074)	894
Increase/(decrease) in accounts payable	3,915	(7,478)
Net cash provided by/(used in) operating activities	101,473	(17,628)
Cash flows from investing activities:		
Purchase of property, plant and equipment	(22,361)	(24,608)
Purchase of subsidiary undertakings	(68,995)	(62,777)
Cash acquired with subsidiary undertakings	2,899	8,300
Purchase of short term investments	(86,528)	(40,000)
Sale of short term investments	81,710	381
Net cash used in investing activities	(93,275)	(118,704)
Cash flows from financing activities:		
Proceeds from exercise of share options	5,287	3,010
Share issuance costs	(76)	(74)
Tax benefit from the exercise of share options	852	474
Repurchase of ordinary shares	(15,605)	-
Share repurchase costs	(190)	-
Receipt of government grant	340	-
Drawdown of bank credit lines and loan facilities	20,000	-
Repayment of bank credit lines and loan facilities	(20,000)	-
Net cash (used by)/provided by financing activities	(9,392)	3,410
Effect of exchange rate movements on cash	1,328	4,003

Net increase/(decrease) in cash and cash equivalents		134		(128,919)
Cash and cash equivalents at beginning of period		119,237	$	255,706
Cash and cash equivalents at end of period	$	119,371	$	126,787

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

ICON plc

CONDENSED CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY AND COMPREHENSIVE INCOME
(UNAUDITED)

	Shares	Amount	Additional Paid-in Capital	Capital Redemption Reserve	Accumulated Other Comprehensive Income	Retained Earnings	Total
(dollars in thousands, except share data)							
Balance at December 31, 2011	60,135,603	$ 5,055	$ 211,549	$ 44	$ (16,446)	$ 481,342	$ 681,544
Comprehensive Income:							
Net income	-	-	-	-	-	34,673	34,673
Currency translation adjustment	-	-	-	-	277	-	277
Currency impact of long term funding	-	-	-	-	3,040	-	3,040
Tax on currency impact of long term funding	-	-	-	-	(379)	-	(379)
Unrealized capital gain - investments	-	-	-	-	784	-	784
Total comprehensive income	-	-	-	-	3,722	34,673	38,395
Exercise of share options	410,071	32	5,255	-	-	-	5,287
Issue of ordinary shares	-	-	-	-	-	-	-
Share issuance costs	-	-	(76)	-	-	-	(76)
Non-cash stock compensation expense	-	-	8,834	-	-	-	8,834
Share repurchase programme	(738,341)	(56)	-	56	-	(15,605)	(15,605)
Share repurchase costs	-	-	-	-	-	(190)	(190)
Tax benefit on exercise of options	-	-	852	-	-	-	852
Balance at September 30, 2012	59,807,333	$ 5,031	$ 226,414	$ 100	$ (12,724)	$ 500,220	$ 719,041

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

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ICON plc

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(UNAUDITED)
SEPTEMBER 30, 2012

1. Basis of Presentation

These condensed consolidated financial statements, which have been prepared in accordance with United States generally accepted accounting principles ("US GAAP"), have not been audited. The condensed consolidated financial statements reflect all adjustments, which are, in the opinion of management, necessary to present a fair statement of the operating results and financial position for the periods presented. The preparation of the condensed consolidated financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect reported amounts and disclosures in the condensed consolidated financial statements. Actual results could differ from those estimates.

The condensed consolidated financial statements should be read in conjunction with the accounting policies and notes to the consolidated financial statements included in ICON's Form 20-F for the year ended December 31, 2011. Operating results for the nine months ended September 30, 2012 are not necessarily indicative of the results that may be expected for the fiscal period ending December 31, 2012.

2. Goodwill

	September 30, 2012	December 31, 2011
	(in thousands)	
Opening balance	$253,393	$175,860
Current period acquisitions	68,521	83,656
Prior period acquisitions	534	-
Foreign exchange movement	2,816	(6,123)
Closing balance	$325,264	$253,393

The goodwill balance relates entirely to the clinical research segment

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3. Business Combinations

Acquisition of PriceSpective

On February 28, 2012 the Company acquired 100% of the common stock of PriceSpective, a global leader in value strategy consulting, for an initial cash consideration of $37.1 million. Headquartered in Philadelphia, and with offices in London, Los Angeles, San Diego, Raleigh and Boston. PriceSpective is a premier consultancy that has a strong reputation for excellence in strategic pricing, market access, Health Economics and Outcomes Research ("HEOR"), due diligence support and payer engagement services. Since PriceSpective's inception in 2003, it has developed strategies for dozens of new product launches, and hundreds of development and in-market products, across 40+ disease areas. Further consideration of up to $15.0 million may become payable if certain performance milestones are achieved in respect of periods up to December 2012. On August 13, 2012 the Company paid $5.0 million in relation to performance milestones for the year ended December 31, 2011. At September 30, 2012 the Company has recorded a liability of $10.0 million in respect of the milestones for the year ended December 31, 2012.

The following table summarizes the Company's provisional estimates of the fair values of assets acquired and the liabilities assumed:

	February 28 2012 (in thousands)
Property, plant and equipment	$256
Goodwill*	53,382
Cash and cash equivalents	2,311
Accounts receivable	2,662
Unbilled revenue	1,140
Other current assets	236
Current liabilities	(7,855)
Liability arising from contingent consideration arrangement	(15,000)
Net assets acquired	$37,132
Cash consideration	$37,132
Contingent consideration	15,000
Amount of total consideration	52,132
Liabilities included in preliminary purchase price allocation	(15,000)
Net assets acquired	$37,132

* Goodwill represents the acquisition of an established workforce with experience in strategic pricing, market access, HEOR, due diligence support and payer engagement services.

Acquisition of BeijingWits Medical

On February 15, 2012 the Company acquired 100% of the common stock of BeijingWits Medical, a leading Chinese CRO, for an initial cash consideration of $9.0 million. BeijingWits Medical offers full-service clinical development capabilities and has a strong track record in clinical trial execution in China. It is a renowned expert in Chinese regulatory processes and a leading advocate of International Conference on Harmonisation Good Clinical Practice ("ICH GCP") in China. In addition to boosting the Company's service capabilities in the region, BeijingWits Medical will also strengthen the Company's presence through the addition of over 100 highly qualified and experienced professionals in Beijing, Shanghai, Chengdu, Guangzhou, Wuhan and Hong Kong. Further consideration of up to $7.0 million may become payable if certain performance milestones are achieved in respect of periods up to December 31, 2013. At September 30, 2012 the Company has recorded a liability of $7.0 million in respect of the additional consideration.

The following table summarizes the Company's provisional estimates of the fair values of assets acquired and the liabilities assumed:

	February 15 2012 (in thousands)
Property, plant and equipment	$172
Goodwill*	15,139
Cash and cash equivalents	587
Accounts receivable	657
Unbilled revenue	176
Other current assets	228
Non current assets	48
Current liabilities	(1,007)
Liability arising from contingent consideration arrangement	(7,000)
Net assets acquired	$9,000
Cash consideration	$9,000
Contingent consideration	7,000
Amount of total consideration	16,000
Liabilities included in preliminary purchase price allocation	(7,000)
Net assets acquired	$9,000

* Goodwill represents the acquisition of an established workforce with experience in clinical trial execution and regulatory processes in China.

Prior Period Acquisitions - Acquisition of Firecrest Clinical

On July 14, 2011 the Company acquired 100% of the common stock of Firecrest Clinical Limited ("Firecrest"), a market leading provider of technology solutions that boost investigator site performance and study management, for an initial cash consideration of €17.0 million ($24.5 million). Headquartered in Limerick, Ireland, Firecrest Clinical provides a comprehensive site performance management system that is used to improve compliance consistency and execution of activities at investigative sites. Further consideration of up to €33.0 million ($46.8 million) may become payable if certain performance milestones are achieved in respect of periods up to June 30, 2013. At the date of acquisition the Company recorded a liability of €31.3 million ($44.0 million) in relation to these performance milestones. In March 2012 €3.0 million ($4.0million) was paid by the Company in relation to performance milestones for the six months ended June 30, 2011 and in July 2012 a further €10 million ($12.5 million) was paid by the Company in relation to performance milestones for the year ended December 31, 2011, both amounts representing the full amount of additional consideration potentially payable. At September 30, 2012 the Company has recorded a liability of €19.3 million ($25.0 million) in relation to the remaining performance milestones.

The acquisition agreement also provided for certain working capital targets to be achieved by Firecrest Clinical on completion. In March 2012 the Company paid €0.4 million ($0.5 million) on completion of this review.

The acquisition of Firecrest Clinical has been accounted for as a business combination in accordance with FASB ASC 805 Business Combinations. The following table summarizes the estimated fair values of the assets acquired and the liabilities assumed:

	July 14 2011 (in thousands)
Property, plant and equipment	$687
Goodwill*	48,073
Intangible asset – technology asset	11,169
Intangible asset – customer relationships	5,243
Intangible asset – order backlog	1,172
Intangible asset - trade name	1,357
Cash and cash equivalents	1,965
Other current assets	3,713
Deferred tax liability	(2,367)
Other liabilities	(2,521)
Liability arising from contingent consideration arrangement	(44,028)
Net assets acquired	$24,463
Cash consideration	$24,463
Contingent consideration	44,028
Amount of total consideration	68,491
Liabilities included in preliminary purchase price allocation	(44,028)
Net assets acquired	$24,463

*Goodwill represents the cost of an established workforce with experience in the development of site performance and study management systems and process related efficiencies expected to be generated from the use of the Firecrest site performance management system and is not tax deductible.

Prior Period Acquisitions - Acquisition of Oxford Outcomes

On January 14, 2011 the Company acquired approximately 80% of the common stock of Oxford Outcomes Limited (“Oxford Outcomes”), a leading international health outcomes consultancy business, for an initial cash consideration of £17.8 million ($27.6 million). Headquartered in Oxford, United Kingdom, and with offices in the USA and Canada, Oxford Outcomes provides specialist services in the areas of patient reported outcomes (PRO), health economics, epidemiology and translation and linguistic validation. On the same day a put and call option was agreed between the Company and the selling shareholders for the acquisition of the remaining common stock of Oxford Outcomes during the year ended December 31, 2011 for cash consideration of £3.8 million ($6.0 million). This option was exercised in October 2011.

Additional consideration of up to £8.0 million ($12.6 million) was potentially payable if certain performance milestones were achieved by Oxford Outcomes in respect of periods up to March 31, 2012; £4.0 million ($6.3 million) in respect of the year ended March 31, 2011 and £4.0 million ($6.3 million) in respect of the year ended March 31, 2012. Performance milestones in respect of both periods have been achieved. £4.0 million ($6.3 million) was paid during the year ended December 31, 2011 in respect of the milestone for the year ended March 31, 2011. A liability of £4.0 million ($6.4 million) has been recorded by the Company at September 30, 2012 in relation to the milestone for the year ended March 31, 2012. A part payment of £2.0 million ($3.3 million) in respect of this milestone was made by the Company in October 2012.

The acquisition agreement also provided for certain working capital targets to be achieved by Oxford Outcomes on completion. In May 2011 the Company paid an additional £3.3 million ($5.1 million) in respect of certain elements of this review and in March 2012 paid a further £0.8 million ($1.2 million) on completion of the review.

The acquisition of Oxford Outcomes has been accounted for as a business combination in accordance with FASB ASC 805 Business Combinations. The following table summarizes the estimated fair values of the assets acquired and the liabilities assumed:

	January 14 2011 (in thousands)
Property, plant and equipment	$490
Goodwill*	35,583
Intangible asset – customer relationships	6,648
Intangible asset – order backlog	618
Cash and cash equivalents	6,335
Other current assets	6,792
Deferred tax liability	(2,003)
Other liabilities	(2,128)
Liability arising from contingent consideration arrangement	(12,474)
Net assets acquired	$39,861
Cash consideration	$27,585
Working capital adjustment	6,383
Put and call option	5,893
Contingent consideration	12,474
Amount of total consideration	52,335
Liabilities included in preliminary purchase price allocation	(12,474)
Net assets acquired	$39,861

*Goodwill represents the cost of established workforce with experience in specialist services in the areas of patient reported outcomes (PRO), health economics, epidemiology and translation and linguistic validation and is not tax deductible.

4. Restructuring and other non-recurring items

Restructuring and other non-recurring items recognized comprise:

	Three Months Ended		Nine Months Ended	
	September 30, 2012	September 30, 2011	September 30, 2012	September 30, 2011
	(in thousands)		(in thousands)	
Restructuring charges	$-	$4,815	$4,525	$9,817
Other non-recurring items	-	-	1,111	-
Total	$-	$4,815	$5,636	$9,817

Restructuring Charges

Restructuring charges of $4.5 million were recorded during the nine months ended September 30, 2012 (inclusive of the release of $0.1 million relating to the 2011 Restructuring Plans). During the nine months ended September 30, 2012 the Company completed a review of its operations to improve resource utilization throughout the business. This review resulted in the adoption of a restructuring plan, to include resource rationalizations in certain areas of the business and a re-organization of available office space at the Company’s Philadelphia facility. A restructuring charge of $4.6 million was recognized during the nine months ended September 30, 2012; $3.4 million in respect of resource rationalizations and $1.2 million in respect of lease termination and exit costs.

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Details of the movement in this Restructuring Plan recognized during the nine months ended September 30, 2012 are as follows:

	Workforce Reductions	Office Consolidations	Total
		(in thousands)	
Initial provision recognized	$3,394	$ 1,250	$4,644
Cash payments	(2,986)	(483)	(3,469)
Foreign exchange movement	(4)	-	(4)
Provision at September 30, 2012	$404	$ 767	$1,171

Prior Period Restructuring Charges

During the three months ended March 31, 2011 the Company commenced a review of its operations to improve resource utilization within the business and better align resources to current and future growth opportunities of the business. This review resulted in the adoption of an initial restructuring plan (the "Q1 2011 Plan"), which resulted in the closure of the Company's facility in Edinburgh, United Kingdom and resource rationalizations in certain of the more mature markets in which it operates. A restructuring charge of $5.0 million was recognized in respect of this plan during the three months ended March 31, 2011, $1.0 million in respect of lease termination and exit costs associated with the closure of the Edinburgh facility and $4.0 million in respect of workforce reductions. $3.5 million of costs recognized under the Q1 2011 Plan related to the clinical research segment, while $1.5 million related to the central laboratory business.

During the three months ended September 30, 2011 the Company implemented a further restructuring plan (the "Q3 2011 Plan") which resulted in the relocation of the Company's facility in Maryland, USA; and further resource rationalizations. A restructuring charge of $4.8 million was recognized in respect of this plan during the three months ended September 30, 2011, $0.9 million in respect of lease termination and exit costs associated with the closure of the existing Maryland facility and $3.9 million in respect of workforce reductions. All costs recognized under the Q3 2011 Plan related to the clinical research segment.

Details of the movement in the 2011 Restructuring Plans recognized during the year ended December 31, 2011 and for the nine months ended September 30, 2012 are as follows:

Workforce Reductions	Office Consolidations	Total