

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2009 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2006</u> and ending <u>12/31/2006</u>			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ a single-employer plan;	☐ a DFE (specify) ____	
B This return/report is:	☐ the first return/report;	☐ the final return/report;	
	☒ an amended return/report;	☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	☐		
D Check box if filing under:	☐ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan <u>COMPREHENSIVE HEALTH CARE OF OHIO, INC. RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ►	<u>001</u>	
	1c Effective date of plan	<u>07/01/1970</u>	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>COMPREHENSIVE HEALTH CARE OF OHIO, INC.</u> <u>630 EAST RIVER STREET</u> <u>ELYRIA, OH 44035-5818</u>	2b Employer Identification Number (EIN) <u>34-1492733</u>	2c Sponsor's telephone number <u>440-329-7500</u>	2d Business code (see instructions) <u>622000</u>

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

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

SIGN HERE			
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>04/30/2010</u>	<u>DANIEL MILLER</u>
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2009)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") COMPREHENSIVE HEALTH CARE OF OHIO, INC. 630 EAST RIVER STREET ELYRIA, OH 44035-5818	3b Administrator's EIN 34-1492733 3c Administrator's telephone number 440-329-7500
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	2062
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	991
b Retired or separated participants receiving benefits.....	6b	441
c Other retired or separated participants entitled to future benefits.....	6c	569
d Subtotal. Add lines 6a , 6b , and 6c	6d	2001
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	24
f Total. Add lines 6d and 6e	6f	2025
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	0
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	21

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 1A 1G 3D 3H

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

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
		2009
		This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2006 and ending 12/31/2006	
A Name of plan COMPREHENSIVE HEALTH CARE OF OHIO, INC. RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 COMPREHENSIVE HEALTH CARE OF OHIO, INC.	D Employer Identification Number (EIN) 34-1492733

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

CENTRAL HOSPITAL SERVICES, INC.

1226 HURON ROAD EAST
CLEVELAND, OH 44115

34-1173007

(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?
15	N/A	65196	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

FIRSTMERIT BANK, N.A.

106 SOUTH MAIN STREET
18TH FLOOR
AKRON, OH 44309

34-1339938

(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?
25	N/A	45633	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

ALLIANCE CAPITAL MANAGEMENT L.P.

13-4064930

(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?
28	N/A	44076	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

FRONTIER CAPITAL MANAGEMENT CO.

04-3492668

(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?
28	N/A	39734	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

MERCER HUMAN RESOURCE CONSULTING

13-2834414

(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?
11	N/A	23450	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

TRANSAMERICA INVESTMENT MGMT, LLC

06-1564377

(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?
28	N/A	22503	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

BOYD WATTERSON ASSET MGMT, LLC

34-1922005

(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?
28	N/A	21999	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

ERNST & YOUNG LLP

34-6565596

(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?
10	N/A	15000	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

CS MCKEE

25-1900687

(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?
28	N/A	9808	Yes ☐ No ☒	Yes ☐ No ☒	0	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
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2006 and ending 12/31/2006

A Name of plan <u>COMPREHENSIVE HEALTH CARE OF OHIO, INC. RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COMPREHENSIVE HEALTH CARE OF OHIO, INC.</u>	D Employer Identification Number (EIN) <u>34-1492733</u>	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	<u>2630106</u>	<u>5140000</u>
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	<u>1513726</u>	<u>1214492</u>
(2) U.S. Government securities	1c(2)	<u>7499338</u>	<u>7783253</u>
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	<u>3270874</u>	<u>3450967</u>
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	<u>20950309</u>	<u>24824956</u>
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	<u>7735243</u>	<u>9732780</u>
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		<u>137995</u>

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	43599596	52284443

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	43599596	52284443
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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)	5390000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		5390000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	4465	
(B) U.S. Government securities	2b(1)(B)	462509	
(C) Corporate debt instruments	2b(1)(C)	499178	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		966152
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	321835	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		321835
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	31704203	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	29719857	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		1984346

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	2146155	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		2146155
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		10808488

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1837755	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1837755
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	38450	
(2) Contract administrator fees	2i(2)	110829	
(3) Investment advisory and management fees	2i(3)	136562	
(4) Other	2i(4)	45	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		285886
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2123641

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		8684847
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: ERNST & YOUNG LLP

(2) EIN: 34-6565596

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		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.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		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.).....		X	
e Was this plan covered by a fidelity bond?.....	X		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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?		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?		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.).....	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.).....		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?.....		X	
l Has the plan failed to provide any benefit when due under the plan?			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)

5b(3) PN(s)

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

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

The Comprehensive Health Care of Ohio, Inc. Retirement Plan
Years Ended December 31, 2006 and 2005
With Report of Independent Auditors

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Financial Statements and Supplemental Schedule

Years Ended December 31, 2006 and 2005

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Report of Independent Auditors

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

We were engaged to audit the accompanying financial statements and supplemental schedule of The Comprehensive Health Care of Ohio, Inc. Retirement Plan as of December 31, 2006 and 2005, and for the years then ended, as listed in the table of contents. These financial statements and schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in Note 4, which was certified by FirstMerit Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2006 and 2005, and for the years then ended, that the information provided to the plan administrator by the trustee is complete and accurate.

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

Ernst & Young LLP

August 14, 2007,
except for Note 7, as to which the date is
November 27, 2007

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Statements of Net Assets Available for Benefits

	December 31	
	2006	2005
Assets		
Investments, at fair value:		
Money market funds	\$ 1,214,492	\$ 1,513,726
U.S. government securities	7,783,253	7,499,338
Corporate and foreign bonds	3,450,967	3,270,874
Common stock	24,824,956	20,950,309
Mutual funds	9,732,780	7,735,243
Total investments	47,006,448	40,969,490
Contribution receivable	4,494,945	2,630,106
Accrued interest	137,995	—
Net assets available for benefits	<u>\$ 51,639,388</u>	<u>\$ 43,599,596</u>

See accompanying notes.

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Statements of Changes in Net Assets Available for Benefits

	Year Ended December 31	
	2006	2005
Additions		
Employer contributions	\$ 4,744,945	\$ 3,130,106
Interest and dividend income	1,287,987	864,145
Total additions	6,032,932	3,994,251
Deductions		
Benefit payments	1,837,755	1,744,238
Administrative expenses	285,886	337,043
Total deductions	2,123,641	2,081,281
Net appreciation in fair value of investments	4,130,501	3,002,560
Net increase	8,039,792	4,915,530
Net assets available for benefits:		
Beginning of year	43,599,596	38,684,066
End of year	<u>\$51,639,388</u>	<u>\$43,599,596</u>

See accompanying notes.

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Notes to Financial Statements

Years Ended December 31, 2006 and 2005

1. Description of Plan

The following brief description of The Comprehensive Health Care of Ohio, Inc. Retirement Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

The Plan is a defined benefit pension plan covering substantially all employees of EMH Regional Medical Center; Comprehensive Health Care of Ohio, Inc.; Comprehensive Ventures, Unlimited, Inc., and EMH Professional Services, Inc. (collectively CHCO), except for certain members of religious organizations, students, interns, and residents. Participants become 100% vested in their pension benefits after completing five years of credited service.

Participants are eligible for normal retirement benefit payments upon reaching age 65. The amount of the individual payment is based upon several factors including compensation, years of service, age, and the estimated Social Security benefit. Compensation is based upon the average of the highest five consecutive calendar years of employment out of the last ten years prior to the date of termination. The Plan also provides for the payment of early and disability retirement benefits, as well as the payment of benefits to the surviving spouse of a participant.

CHCO has agreed to voluntarily contribute such amounts as are necessary to provide assets sufficient to meet the benefits to be paid to plan members. The Plan has met the Employee Retirement Income Security Act of 1974 (ERISA) minimum funding requirements.

Should the Plan terminate at some future time, its net assets generally will not be available on a pro rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guarantee, while other benefits may not be provided for at all.

In 2002, the Plan year end was changed to a calendar year end from June 30. In addition, effective July 1, 2003, the Board of Directors elected to freeze the Plan for new participants. Existing participants were given the option to stay in the Plan and continue to accrue benefits or have their benefits frozen at June 30, 2003.

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

Investments

Investments are stated at fair value. Securities traded on a national securities exchange are valued at the last reported sales price on the last business day of the plan year; investments traded in the over-the-counter market and listed securities for which no sale was reported on that date are valued at the average of the last reported bid and ask prices.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those estimated future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, and (b) present employees or their beneficiaries. Generally, benefits for retired or terminated employees or their beneficiaries are based on employees' number of years of credited service. The accumulated plan benefits for active employees are based on their number of years of credited service preceding the valuation date.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

3. Accumulated Plan Benefits

The actuarial present value of accumulated plan benefits is determined by consulting actuaries and results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and expected date of payment.

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Notes to Financial Statements (continued)

3. Accumulated Plan Benefits (continued)

The accumulated plan benefit as of the beginning of each plan period is as follows:

	January 1	
	2006	2005
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving payments	\$14,033,271	\$13,258,088
Other participants	23,511,501	19,559,717
	37,544,772	32,817,805
Nonvested benefits	1,195,285	1,269,528
Total actuarial present value of accumulated plan benefits	<u>\$38,740,057</u>	<u>\$34,087,333</u>

The changes in accumulated plan benefits of the Plan from January 1, 2005 to January 1, 2006, are as follows:

Actuarial present value of accumulated plan benefits on January 1, 2005	\$ 34,087,333
Increase (decrease) during the year attributable to:	
Decrease in the discount period	2,823,293
Benefits accumulated	1,501,157
Benefits paid	(1,744,238)
Change in actuarial assumptions	2,072,512
Net increase	<u>4,652,724</u>
Actuarial present value of accumulated plan benefits on January 1, 2006	<u>\$ 38,740,057</u>

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Notes to Financial Statements (continued)

3. Accumulated Plan Benefits (continued)

The following significant assumptions underlay the Plan's actuarial computations:

Mortality	RP2000 Mortality Table Projected to 2010 for males and females for funding and present value of accumulated plan benefits for 2006. The 1983 Group Annuity Mortality Tables for males and females for determining RPA '94 and gateway current liability for 2006.
Retirement Age	Rates varying by age (ages 55 to 70)
Interest Rate of Return	8.00% (8.50% in prior year)
Actuarial Method	Projected Unit Credit Cost Method

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

4. Investments

All investment information disclosed in the accompanying financial statements and schedules, including investments held at December 31, 2006 and 2005, and net appreciation in fair value of investments, interest and dividend income for the years ended December 31, 2006 and 2005, were obtained or derived from information supplied to the plan administrator and certified as complete and accurate by FirstMerit Trust Company, the trustee.

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Notes to Financial Statements (continued)

4. Investments (continued)

During the years ended December 31, 2006 and 2005, the Plan's investments (including investments bought, sold, as well as held during the period) appreciated (depreciated) in fair value as follows:

	December 31	
	2006	2005
U.S. government securities	\$ (64,450)	\$ (164,634)
Corporate and foreign bonds	(19,050)	(45,022)
Common stock	2,335,320	2,339,717
Mutual funds	1,878,681	872,499
	\$ 4,130,501	\$ 3,002,560

The following investments represent 5% or more of the Plan's net assets:

	December 31	
	2006	2005
Templeton Foreign Fund	\$ 4,506,182	\$ 3,759,179
Julius Baer Intl Equity	5,125,908	3,883,064

5. Tax Status

The Plan has received a determination letter from the Internal Revenue Service dated July 23, 2003, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the Code) and, therefore, the related trust is exempt from taxation. Subsequent to this issuance of the determination letter, the Plan was amended. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan, as amended, is qualified and that the related trust is tax exempt.

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Notes to Financial Statements (continued)

6. 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 the amounts reported in the statements of net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the financial statements.

7. Reconciliation Between the Financial Statements and Form 5500

The following reconciles the net assets available for benefits to the Form 5500 for the year ended December 31, 2006:

Net assets available for benefits per the financial statements	\$51,639,388
Add employer contributions made in excess of required contributions per the Form 5500	<u>645,055</u>
Net assets available for benefits per the Form 5500	<u>\$52,284,443</u>

On September 13, 2007, CHCO chose to make a contribution to the Plan which was \$645,055 in excess of the receivable reflected on the Statement of Net Assets Available for Benefits. This contribution was recorded as a 2006 contribution on the Form 5500.

Supplemental Schedule

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

EIN #34-1492733

Plan #001

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

December 31, 2006

Identity of Issue	Number of Shares/ Par Value	Cost	Current Value
Money Market Funds			
FirstMerit Government Money Market Fund*	\$ 1,214,492	\$ 1,214,492	\$ 1,214,492
U.S. Government Securities			
U.S. TREASURY BONDS 4.375% 12/15/10	365,000	360,769	360,795
U.S. TREASURY BONDS 6.750% 8/15/26	125,000	152,208	153,760
U.S. TREASURY NOTES 3.875% 7/15/10	125,000	123,282	121,690
U.S. TREASURY NOTES 4.250% 8/15/13	85,000	82,566	82,868
U.S. TREASURY NOTES 4.875% 8/15/16	150,000	151,170	151,793
U.S. TREASURY NOTES 4.875% 8/31/08	70,000	70,074	69,994
U.S. TREASURY NOTES 6.000% 8/15/09	260,000	269,401	267,852
U.S. TREASURY BONDS 4.500% 2/15/09	135,000	134,266	134,183
U.S. TREASURY STRIPS Z-CPN 11/15/13	220,000	161,039	160,516
FHLB 5.625% 6/13/16	200,000	200,000	205,812
FHLMC 4.375% 7/17/15	130,000	122,746	124,597
FHLMC 5.125% 10/15/08	110,000	110,377	110,138
FHLMC 5.500% 9/15/11	80,000	82,304	81,800
FHLMC 5.875% 3/22/11	110,000	113,252	113,094
FHLMC 6.875% 9/15/10	225,000	239,994	239,695
FNMA 4.375% 9/15/12	220,000	213,105	213,743
FNMA 4.625% 5/01/13	150,000	149,436	145,407
FNMA 4.625% 10/15/13	170,000	166,857	166,547
FNMA 4.750% 2/21/13	100,000	98,690	98,781
FNMA 5.250% 1/15/09	365,000	367,195	366,599
FNMA 6.125% 3/15/12	130,000	134,344	136,865
FHLMC GD PL #A16817 6.000% 12/01/33	111,002	115,304	112,009
FHLMC GD PL #B10292 5.500% 10/01/18	116,726	120,187	116,874
FHLMC GD PL #E01489 4.500% 11/01/18	163,319	165,737	157,802
FHLMC GD PL #E01490 5.000% 11/01/18	282,002	288,125	277,721
FHLMC GD PL #E01545 5.000% 1/01/19	128,648	131,998	126,667
FHLMC GD PL #E01603 5.000% 3/01/19	221,220	223,219	217,795
FHLMC GD PL #G01749 5.500% 1/01/35	249,715	251,429	247,217
FHLMC GD PL #G01989 6.000% 12/01/35	248,214	252,147	250,105
FHLMC GD PL #G08014 5.000% 10/01/34	185,336	184,062	179,018
FHLMC GD PL #G08016 6.000% 10/01/34	264,284	273,663	266,435

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

EIN #34-1492733

Plan #001

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

Identity of Issue	Number of Shares/ Par Value	Cost	Current Value
U.S. Government Securities (continued)			
FHLMC GD PL #G11752 5.500% 7/01/20	202,968	206,850	202,804
FHLMC PL #1B2550 VAR 5.286% 2/01/36	177,051	176,624	177,331
FHLMC PL #1Q0081 VAR 5.070% 3/01/36	246,889	243,379	243,709
FNMA PL #254479 6.500% 10/01/32	46,279	48,248	47,340
FNMA PL #254983 5.500% 12/01/33	53,926	53,516	53,377
FNMA PL #255159 5.500% 3/01/19	49,151	49,934	49,245
FNMA PL #255451 5.000% 10/01/19	152,363	155,716	149,949
FNMA PL #555532 7.000% 12/01/17	13,944	14,822	14,339
FNMA PL #586318 6.500% 6/01/31	20,856	20,613	21,351
FNMA PL #588936 6.500% 6/01/31	7,605	7,570	7,786
FNMA PL #592925 6.500% 7/01/16	5,196	5,250	5,323
FNMA PL #622456 6.000% 12/01/16	32,918	33,330	33,408
FNMA PL #622547 7.000% 9/01/31	21,850	23,000	22,484
FNMA PL #662944 5.000% 1/01/18	101,152	103,203	99,755
FNMA PL #670370 5.500% 9/01/17	78,329	81,073	78,517
FNMA PL #725424 5.500% 4/01/34	238,577	236,868	236,146
FNMA PL #731421 5.000% 7/01/33	104,418	105,112	101,007
FNMA PL #745217 VAR 4.843% 1/01/36	149,430	149,004	148,864
FNMA PL #747773 5.500% 10/01/18	98,104	101,519	98,291
FNMA PL #761893 5.500% 1/01/34	163,965	164,639	162,294
FNMA PL #844809 5.000% 11/01/35	273,226	260,414	263,866
FNMAPL #672080 5.500% 12/01/32	68,279	69,132	67,597
GNMA PL #570503 6.500% 12/15/31	17,115	17,249	17,589
GNMA PL #781158 8.000% 4/15/30	10,832	11,223	11,483
GNMA PL #781199 7.500% 7/15/30	10,758	11,041	11,226
		7,858,275	7,783,253
Corporate and Foreign Bonds			
ABBOTT LABS 5.600% 5/15/11	50,000	50,100	50,691
AMER EXPRESS CR 3.000% 5/16/08	135,000	134,283	131,027
BANK OF AMER CORP 5.375% 8/15/11	70,000	69,754	70,484
BANK OF AMER CRP 5.625% 10/14/16	140,000	139,909	142,535
BEAR STEARNS COS INC 7.625% 12/07/09	150,000	156,152	159,686
CAROLINA P & L 5.150% 4/01/15	40,000	39,969	39,058
CHASE MANHATTAN CORP 6.000% 2/15/09	110,000	111,222	111,238
CITIGROUP INC 5.100% 9/29/11	100,000	99,802	99,577
CREDIT SUISSE USA 5.250% 3/02/11	100,000	99,356	100,056
GE COMPANY CO 5.000% 2/01/13	100,000	100,672	98,890
GEN ELEC CAP CO MTN 5.000% 6/15/07	50,000	50,031	49,933

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

EIN #34-1492733

Plan #001

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

Identity of Issue	Number of Shares/ Par Value	Cost	Current Value
Corporate and Foreign Bonds (continued)			
GEN ELEC CAP CRP 5.500% 4/28/11	60,000	59,931	60,709
GEN ELEC CAP MTN 6.750% 3/15/32	105,000	111,097	120,254
GOLDMAN SACHS 6.600% 1/15/12	100,000	103,963	105,716
HOME DEPOT INC 5.400% 3/01/16	175,000	174,912	171,159
HOUSEHOLD FINANCE CO 6.375% 10/15/11	75,000	77,409	78,426
IBM CORP 4.375% 6/01/09	60,000	59,915	58,968
IBM CORP 7.000% 10/30/25	100,000	113,499	113,749
KRAFT FOODS INC 6.250% 6/01/12	110,000	112,181	114,268
MERRILL LYNCH & CO 6.000% 2/17/09	135,000	136,770	137,199
MORGAN STANLEY 4.750% 4/01/14	60,000	56,841	57,368
NATIONAL RURAL UTIL 4.750% 3/01/14	60,000	60,003	57,886
OMNICOM GROUP 5.900% 4/15/16	100,000	99,547	101,057
SBC COMMUNICATIONS 5.300% 11/15/10	150,000	149,778	150,021
THE WALT DISNEY CO 5.700% 7/15/11	100,000	99,826	101,751
TIME WARNER INC 5.875% 11/15/16	60,000	60,009	59,848
UNITED TECH CORP 4.375% 5/01/10	50,000	49,855	48,842
VERIZON PA 5.650% 11/15/11	110,000	108,115	110,389
WAL-MART STORES 5.250% 9/01/35	100,000	99,631	91,830
BEAR STEARN CMO VA 5.71111% 9/11/38	110,000	110,590	113,557
BEAR STEARNS CMO VAR 5.537% 10/12/41	80,000	80,433	81,121
CITIGP/DEUTSCHE CMO 5.608% 10/15/48	130,000	130,642	131,888
COMMERCIAL MORT CMO 5.248% 12/10/46	135,000	135,673	134,846
JP MORGAN CMO VAR 4.918% 10/15/42	110,000	108,288	106,789
LB UBS COM CMO 5.341% 9/15/39	90,000	90,441	90,151
		3,440,599	3,450,967
Common Stock			
ACTEL CORP	2,500	41,462	45,400
ACUITY BRANDS INC	2,900	78,754	150,916
ADOBE SYS INC	3,030	113,439	124,594
ADTRAN INC	1,600	36,833	36,320
ADVANCED MEDICAL OPTICS INC	800	31,818	28,160
ADVANCED MICRO DEVICES INC	3,760	126,202	76,516
AKAMAI TECHNOLOGIES INC	875	42,789	46,480
ALBANY INTL CORP - CL A	900	32,252	29,619
ALCOA INC COM	5,500	171,923	165,055
ALLETE INC	499	14,444	23,223
ALLSTATE CORP	1,400	52,178	91,154
ALTRIA GROUP INC	2,200	141,039	188,804

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

EIN #34-1492733

Plan #001

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

Identity of Issue	Number of Shares/ Par Value	Cost	Current Value
Common Stock (continued)			
AMBAC FINANCIAL GROUP INC	1,250	68,575	111,338
AMDOCS LTD ORD	2,100	54,011	81,375
AMERICAN INTERNATIONAL GROUP INC	2,490	171,044	178,433
AMERICAN INTERNATIONAL GROUP INC	2,500	155,702	179,150
AMGEN INC	1,015	63,700	69,335
AMN HEALTHCARE SVCS INC	1,200	22,537	33,048
ANAREN INC COM	1,270	17,574	22,555
ANDREW CORP	840	11,917	8,593
ANNALY CAPITAL MANAGEMENT INC	8,000	130,964	111,280
APACHE CORP	3,900	148,343	259,389
APPLE INC	3,445	178,164	292,274
ARCHER DANIELS MIDLAND CO	875	27,987	27,965
ARRIS GROUP INC	600	3,397	7,506
ATMI INC COM	1,100	23,466	33,583
AURORA OIL & GAS CORPORATION	24,490	75,129	78,613
AUTOLIV INC	910	18,411	54,873
AUTOZONE INC	1,100	101,010	127,116
AVID TECHNOLOGY INC	934	43,673	34,801
AVIS BUDGET GROU	510	12,200	11,062
BANK AMERICA CORP	3,976	166,465	212,279
BEA SYS INC COM	2,700	32,805	33,966
BELLSOUTH CORP	3,500	122,273	164,885
BOEING CO	3,770	272,869	334,927
BOSTON SCIENTIFIC CORP	3,695	83,507	63,480
BOWATER INC	1,700	47,495	38,250
BROADCOM CORP COM	6,600	175,614	213,246
BROADWING CORP	2,400	22,457	37,488
BRUSH ENGINEERED MATS INC-HOLDING CO	900	14,353	30,393
BURLINGTON NORTHN SANTA FE CORP	1,100	33,451	81,191
C COR.NET CORP	2,900	21,422	32,306
CABOT MICROELECTRONICS CORP	500	18,309	16,970
CAPITALSOURCE INC	900	22,222	24,579
CAREMARK RX INC	2,200	104,883	125,642
CARMAX INC	1,400	33,325	75,082
CASELLA WASTE SYS INC CL A	5,300	53,708	64,819
CHARLES RIV LABORATORIES INTL INC	1,040	43,991	44,980
CHARLES SCHWAB CORP	4,875	90,325	94,283
CHECKFREE CORP NEW	700	11,300	28,112

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

EIN #34-1492733

Plan #001

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

Identity of Issue	Number of Shares/ Par Value	Cost	Current Value
Common Stock (continued)			
CHEESECAKE FACTORY INC	700	18,868	17,220
CHEMED CORP	2,750	47,383	101,695
CHEMTURA CORP	3,100	30,824	29,853
CHEVRON CORPORATION	3,600	209,149	264,708
CHICAGO BRIDGE & IRON CO	2,920	27,444	79,833
CHICAGO MERCANTILE EXCHANGE	215	97,720	109,596
CIENA CORP	700	17,195	19,397
CISCO SYSTEMS INC	8,500	204,084	232,305
CITIGROUP INC	2,500	117,905	139,250
CITIZENS COMMUNICATIONS CO	7,000	92,648	100,590
CITIZENS COMMUNICATIONS CO	1,930	23,484	27,734
CLAYMONT STEEL HOLDINGS INC	1,865	32,758	34,297
CLEAN HBRS INC	800	21,651	38,728
CMS ENERGY CORP	7,500	108,640	125,250
COEUR D ALENE MINES CORP IDAHO	3,200	10,551	15,840
COGENT INC	9,400	106,211	103,494
COGNEX CORP	900	25,725	21,438
COMCAST CORP-SPECIAL CL A	3,170	126,130	132,760
CONOCOPHILLIPS	3,608	234,999	259,596
COOPER COS INC	400	19,921	17,800
CORNING INC	4,730	81,642	88,498
CREE INC	1,600	38,318	27,712
CROSS COUNTRY HEALTHCARE INC	1,900	33,752	41,458
CROWN HOLDINGS INC	6,260	41,577	130,959
CV THERAPEUTICS INC	3,000	41,843	41,880
CYBERONICS INC	3,000	80,406	61,920
CYMER INC	700	31,954	30,765
CYPRESS SEMICONDUCTOR CORP	720	9,294	12,146
DAVITA INC	600	30,889	34,128
DEAN FOODS CO	2,900	59,092	122,612
DEAN FOODS CO	1,600	44,551	67,648
DELL INC	6,200	194,189	155,558
DEXCOM	4,900	55,953	48,314
DIEBOLD INC	1,270	49,473	59,182
DOLLAR TREE STORES INC	2,090	46,615	62,909
DOVER CORP	2,900	119,706	142,158
DTS INC	1,900	34,126	45,961
E*TRADE FINANCIAL CORPORATION	1,950	17,443	43,719

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

EIN #34-1492733

Plan #001

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

Identity of Issue	Number of Shares/ Par Value	Cost	Current Value
Common Stock (continued)			
ECLIPSYS CORP COM	2,500	35,901	51,400
EDGE PETROLEUM CORP	5,000	76,283	91,200
EGL INC	800	16,966	23,824
ELECTRONIC ARTS INC	1,225	66,611	61,691
ELECTRONICS FOR IMAGING INC	1,400	29,276	37,212
EMERSON ELEC CO	775	31,462	34,170
EMERSON ELEC CO	3,600	131,792	158,724
ENSCO INTERNATIONAL INC	584	19,292	29,235
EXPRESS SCRIPTS INC CL A	720	22,152	51,552
FAIR ISAAC CORP	2,900	71,481	117,885
FAIRCHILD SEMICONDUCTOR INTL INC	1,600	26,862	26,896
FEDEX CORPORATION	700	50,869	76,034
FLUOR CORP NEW	575	48,290	46,949
FLUOR CORP NEW	840	36,594	68,586
FMC CORP	300	7,522	22,965
FNMA	1,500	105,368	89,085
FORTUNE BRANDS INC	690	54,210	58,919
FORTUNE BRANDS INC	2,500	171,080	213,475
FPL GROUP INC	2,300	81,974	125,166
FRANKLIN ELECTRIC CO INC	400	21,495	20,556
FRANKLIN RESOURCES INC	1,380	114,166	152,035
FREEMPORTMCMORAN COPPERAND GOLD INC	700	11,858	39,011
FTI CONSULTING INC	5,400	125,059	150,606
GAP INC	2,800	54,359	54,600
GENCO SHIPPING & TRADING LTD	6,100	117,613	170,434
GENENTECH INC	2,585	170,728	209,721
GENERAL ELECTRIC CORP	6,325	226,472	235,353
GENERAL ELECTRIC CORP	3,500	109,123	130,235
GENERAL MLS INC	1,800	82,285	103,680
GENLYTE GROUP INC	3,600	53,395	281,196
GENOMIC HEALTH	2,600	28,262	48,360
GERBER SCIENTIFIC INC	1,200	12,072	15,072
GILEAD SCIENCES INC	2,440	115,099	158,429
GLOBAL IMAGING SYSTEM INC	1,200	21,419	26,340
GLOBAL PMTS INC	500	22,849	23,150
GLOBALSANTEFE CORP	2,200	95,238	129,316
GLOBALSANTEFE CORP	1,895	100,125	111,388
GLOBALSANTEFE CORP	300	6,320	17,634

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

EIN #34-1492733

Plan #001

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

Identity of Issue	Number of Shares/ Par Value	Cost	Current Value
Common Stock (continued)			
GOLDMAN SACHS GROUP INC	400	46,341	79,740
GOODRICH CORP.	1,150	37,412	52,383
GOOGLE INC-CL A	690	214,860	317,731
HALLIBURTON CO	6,770	185,567	210,209
HANESBRANDS INC	4,500	103,543	106,290
HANESBRANDS INC	362	9,039	8,550
HARMAN INTERNATIONAL INDS	320	7,100	31,971
HARMONIC LIGHTWAVES INC	3,300	19,060	23,991
HARRIS CORP DEL	300	4,646	13,758
HARRIS INTERACTIVE INC	4,100	23,249	20,664
HARTFORD FINL SVCS GROUP INC	1,600	80,889	149,296
HCC INS HLDGS INC	3,300	71,258	105,897
HECLA MNG CO	2,900	11,222	22,214
HELIX ENERGY SOLUTIONS GROUP INC	3,000	125,350	94,110
HERCULES INC	1,400	16,387	27,034
HERTZ GLOBAL HOLDINGS	1,900	28,500	33,041
HEWLETT PACKARD CO	3,325	133,191	136,957
HOME DEPOT INC	3,000	102,734	120,480
HONEYWELL INTERNATIONAL INC	2,900	87,435	131,196
HOOPER HOLMES INC	6,600	19,919	21,846
HUBBELL INC CL B	400	20,117	18,084
HUTCHINSON TECHNOLOGY INC	700	16,275	16,499
HYPERCOM CORP	11,500	64,418	73,025
INGERSOLL-RAND CO CL A	1,400	43,813	54,782
INTEGRATED DEVICE TECHNOLOGY INC	2,500	34,714	38,700
INTEL CORP	9,900	216,530	200,475
INTERMEC INC	800	22,209	19,416
INTRALASE CORP	1,300	18,829	29,094
ITRON INC	900	21,352	46,656
JACOBS ENGR GROUP INC	600	20,605	48,924
JARDEN CORP	3,450	100,644	120,026
JDS UNIPHASE CORP	887	15,392	14,777
JOHNSON & JOHNSON	1,600	98,115	105,632
JP MORGAN CHASE & CO	1,490	62,102	71,967
JP MORGAN CHASE & CO	4,800	190,860	231,840
KADANT INC	900	18,277	21,942
KANSAS CITY SOUTHERN	1,200	17,148	34,776
KAYDON CORP	1,400	34,614	55,636

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

EIN #34-1492733

Plan #001

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

Identity of Issue	Number of Shares/ Par Value	Cost	Current Value
Common Stock (continued)			
KEYSPAN CORP	1,900	66,094	78,242
KIRBY CORP	1,600	20,445	54,608
KOHL'S CORP	1,615	100,913	110,514
KOMAG INC	900	13,939	34,092
LABORATORY CORP AMERICA HOLDINGS	2,200	68,364	161,634
LANDSTAR SYSTEMS INC	1,400	27,074	53,452
LEGG MASON INC	1,035	114,314	98,377
LEVEL 3 COMMUNICATIONS INC COM	4,400	21,528	24,640
LILLY ELI & CO	450	25,518	23,445
LONGVIEW FIBRE COMPANY (REIT)	1,386	27,778	30,423
LOWES COS INC	2,600	72,137	80,990
LTC PPTYS INC	4,300	34,248	117,433
MACROVISION CORP	2,200	36,339	62,172
MAGELLAN HEALTH SERVICES INC	900	28,625	38,898
MANHATTAN ASSOCS INC COM	1,200	23,869	36,096
MARATHON OIL CORP	3,600	108,396	333,000
MARKETAXESS	1,700	19,504	23,069
MASCO CORP	2,100	58,737	62,727
MASSEY ENERGY COMPANY	800	12,948	18,584
MATRIA HEALTHCARE INC	1,100	20,540	31,603
MCDERMOTT INTL INC F	4,350	93,315	221,241
MCDONALDS CORP	2,975	107,466	131,882
MCDONALDS CORP	3,800	99,972	168,454
MEMC ELCTRNC MTRLS	2,800	32,264	109,592
MERCURY COMPUTER SYS INC	1,190	31,568	15,898
MERRILL LYNCH & CO INC	1,755	104,978	163,391
MERRILL LYNCH & CO INC	2,450	152,188	228,095
MICROSEMI CORP	1,800	15,332	35,370
MICROSOFT CORP	1,375	40,219	41,058
MILLIPORE CORP	300	10,882	19,980
MINDSPEED TECHNOLOGIES INC	9,500	23,706	18,145
MOMENTA PHARMACEUTICALS INC	2,200	31,632	34,606
MONSANTO CO NEW	2,960	126,983	155,489
MONTPELIER RE HOLDINGS	1,200	21,862	22,332
NATIONAL SEMICONDUCTOR CORP	1,940	22,469	44,038
NATIONAL-OILWELL INC	500	12,349	30,590
NAVISTAR INTERNATIONAL CORP	1,600	38,536	53,488
NETFLIX INC	700	7,126	18,102

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

EIN #34-1492733

Plan #001

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

Identity of Issue	Number of Shares/ Par Value	Cost	Current Value
Common Stock (continued)			
NETLOGIC MICROSY	400	8,058	8,676
NETWORK APPLIANCE INC	2,725	80,554	107,038
NII HOLDINGS INC-CL B	700	34,075	45,108
NIKE INC-CLASS B	435	42,024	43,078
NOBLE CORPORATION	650	29,807	49,498
NVIDIA CORP	2,900	104,603	107,329
NYSE GROUP INC	800	56,745	77,760
O CHARLEYS INC	5,600	103,317	119,168
OFFICE DEPOT INC	2,000	31,460	76,340
OMEGA HEALTHCARE INVS INC	14,000	110,545	248,080
OMNICARE INC	1,500	67,489	57,945
ORBITAL SCIENCE CORP	1,600	8,660	29,504
ORTHOFIX INTERNATIONAL N.V.	3,200	92,994	160,000
OSHKOSH TRUCK CORP CL B	300	15,047	14,526
OSI RESTAURANT PARTNERS INC	2,700	122,337	105,840
PALL CORP	1,000	18,494	34,550
PANERA BREAD COMPANY	400	15,091	22,364
PAREXEL INTL CORP	990	15,032	28,680
PARKWAY PROPERTIES INC	1,600	49,663	81,616
PARTNERS TRUST FINANCIAL GROUP	7,000	71,608	81,480
PEDIATRIX MED GROUP	800	32,071	39,120
PENTAIR INC	400	12,195	12,560
PEPSICO INC	1,170	75,090	73,184
PEROT SYS CORP	1,010	12,729	16,554
PFIZER INC	3,200	99,256	82,880
PHARMACEUTICAL PROD DEV INC	1,500	25,689	48,330
PMC-SIERRA INC	4,200	41,579	28,182
POLYCOM INC	800	8,850	24,728
POLYONE CORP	8,500	71,755	63,750
PORTFOLIO RECOVERY ASSOCS INC	600	17,735	28,014
POWER-ONE INC	1,300	11,165	9,464
PROCTER & GAMBLE CO	2,750	150,073	176,743
PROVIDENCE SERVICE CORP	1,300	35,569	32,669
PUBLIC SVC ENTERPRISE GROUP INC	2,300	126,551	152,674
QUALCOMM INC	4,415	173,010	166,843
QUIKSILVER INC	1,300	16,091	20,475
RADIATION THERAP	700	17,191	22,064
REGENERATION TECHNOLOGIES INC	7,300	55,798	42,778

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

EIN #34-1492733

Plan #001

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

Identity of Issue	Number of Shares/ Par Value	Cost	Current Value
Common Stock (continued)			
REPUBLIC SERVICES INC	2,700	62,631	109,809
REPUBLIC SERVICES INC	1,170	23,189	47,584
RF MICRO DEVICES INC	1,400	12,992	9,506
RITCHIE BROS AUCTIONEERS INC	500	6,999	26,770
ROCKWELL COLLINS	1,975	110,851	124,998
ROGERS CORP	600	25,970	35,490
RTI INTERNATIONAL METALS INC	700	8,342	54,754
SAFENET INC	1,400	37,967	33,516
SARA LEE CORP	2,900	51,877	49,387
SCHLUMBERGER LTD	1,505	73,620	95,056
SEACHANGE INTL INC	3,000	22,733	30,660
SEMTECH CORP	1,000	19,061	13,070
SILICON LABORATORIES INC	600	17,023	20,790
SIRF TECHNOLOGY	600	7,142	15,312
SKYWORKS SOLUTIONS INC	6,700	34,533	47,436
SMURFIT-STONE CONTAINER CORP	1,700	23,399	17,952
SONUS NETWORKS INC	10,170	36,479	67,020
SOTHEBY S (DELAWARE)	2,000	20,419	62,040
SPIRIT AEROSYSTEMS HOLD-CL A	1,500	42,759	50,205
STARWOOD HOTELS & RESORTS	1,130	69,454	70,625
STERIS CORP	1,200	22,282	30,204
SUNSTONE HOTEL	3,400	102,605	90,882
SUNTRUST BANKS INC	1,600	116,398	135,120
SUPERIOR ENERGY SVCS INC	10,002	192,816	326,865
SWIFT TRANSPORTATION INC	1,300	23,013	34,151
SYNOPSIS INC	500	14,513	13,365
TALISMAN ENERGY INC	5,120	26,619	86,989
TARGET CORP	2,190	112,559	124,940
TERADYNE INC	1,000	16,012	14,960
TIME WARNER INC NEW	3,100	61,925	67,518
TIVO INC	4,900	27,952	25,088
TRANSOCEAN INC	390	16,298	31,547
TREEHOUSE FOODS	400	4,568	12,480
TRIAD GUARANTY INC	1,400	45,500	76,818
TRIAD HOSPS INC	2,400	99,067	100,392
TRIARC COS-B W/I	1,600	16,537	32,000
TRIMBLE NAV LTD	745	10,806	37,794
TXU CORP	2,200	24,497	119,262

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

EIN #34-1492733

Plan #001

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

Identity of Issue	Number of Shares/ Par Value	Cost	Current Value
Common Stock (continued)			
UNIONBANCAL CORP	1,800	104,862	110,250
UNITED TECHNOLOGIES CORP	1,090	64,617	68,147
UNITED TECHNOLOGIES CORP	1,200	52,758	75,024
US BANCORP NEW	3,900	107,757	141,141
US BIOENERGY CORP	800	11,200	13,600
VALUEVISION MEDIA INC.	2,200	26,648	28,908
VISTACARE INC	2,200	32,097	22,330
WADDELL & REED FINL INC	1,330	32,648	36,389
WAL MART STORES INC	3,900	188,543	180,102
WASHINGTON MUTUAL INC	2,300	97,478	104,627
WEBEX INC	900	16,488	31,401
WELLPOINT INC	3,825	274,628	300,989
WESTERN DIGITAL CORP	1,900	18,925	38,874
WRIGHT MEDICAL GROUP INC	2,000	46,192	46,560
WRIGLEY WM JR CO	1,770	90,331	91,544
WRIGLEY WM JR CO CL B	272	14,176	14,117
WYNDHAM WORL-W/I	1,020	39,016	32,660
ZALE CORP NEW	3,200	83,488	90,272
ZORAN CORP	892	13,333	13,005
AEGEAN MARINE PETROLEUM	5,460	80,122	89,544
ALCON INC	1,805	155,849	201,745
AMERICA MOVIL S.A.B. DE C.V. ADR	1,335	48,331	60,369
AMERICAN SAFETY INSURANCE HOLDINGS	5,700	78,522	105,735
ARIES MARITIME TRANSPORT LTD	7,000	89,859	64,190
CORE LABORATORIES N V	1,090	12,796	88,290
CREDIT SUISSE GROUP-SPON ADR	1,575	99,393	110,014
DRYSHIPS INC	7,000	114,458	126,070
GLOBAL CROSSING LTD	700	14,037	17,185
ICON PLC SPONSORED ADR	1,800	33,122	67,860
INTEROIL CORP	1,200	30,679	36,348
MELCO PBL ENTMNT LTD SPONS ADR	296	5,624	6,293
NABORS INDUSTRIES LTD	1,195	35,246	35,587
OMEGA NAVIGATION ENT-CLASS A	7,430	99,116	116,354
ONEBEACON INSURANCE GROUP LT	200	5,000	5,600
PARTNERRE LTD BERMUDA	1,600	102,033	113,648
SAIFUN SEMICONDUCTORS LTD	100	1,849	1,860
TEVA PHARMACEUTICAL INDS LTD ADR	2,160	68,884	67,133

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

EIN #34-1492733

Plan #001

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

Identity of Issue	Number of Shares/ Par Value	Cost	Current Value
Common Stock (continued)			
TOYOTA MTR CORP SPONSD ADR	235	28,166	31,563
UBS AG	1,545	82,558	93,210
HOST HOTELS & RESORTS, INC	7,035	79,009	172,709
		19,236,864	24,824,956
JULIUS BAER INTL EQUITY-I	118,903	3,294,731	5,125,908
TEMPLETON FOREIGN FUND	330,365	3,565,741	4,506,182
HANCOCK JOHN BK & THRIFT OPP FD	10,000	101,028	100,690
		6,961,500	9,732,780
ACCRUED INCOME		–	137,995
Total investments		\$38,711,730	\$47,144,443

*Indicates party in interest to the Plan.

**SCHEDULE B
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974, referred to as ERISA, except when attached to Form 5500-EZ and, in all cases, under section 6059(a) of the Internal Revenue Code, referred to as the Code.

▶ **Attach to Form 5500 or 5500-EZ if applicable.**▶ **See separate instructions.**

Official Use Only

OMB No. 1210-0110

2006

This Form is Open to Public Inspection (except when attached to Form 5500-EZ).

For calendar plan year 2006 or fiscal plan year beginning _____ and ending _____

▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan THE COMPREHENSIVE HEALTH CARE OF OHIO, INC. RETI			B Three-digit plan number ... ▶ 001	
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ THE COMPREHENSIVE HEALTH CARE OF OHIO, INC.			D Employer Identification Number 34-1492733	
E Type of plan: (1) ☐ Multiemployer (2) ☒ Single-employer (3) ☐ Multiple-employer			F ☐ 100 or fewer participants in prior plan year	

Part I Basic Information (To be completed by all plans)

1a Enter the actuarial valuation date: Month <u>01</u> Day <u>01</u> Year <u>2006</u>	
b Assets:	
(1) Current value of assets	b(1) 43599595
(2) Actuarial value of assets for funding standard account	b(2) 43989125
c (1) Accrued liability for plans using immediate gain methods	c(1) 41796851
(2) Information for plans using spread gain methods:	
(a) Unfunded liability for methods with bases	c(2)(a)
(b) Accrued liability under entry age normal method	c(2)(b)
(c) Normal cost under entry age normal method	c(2)(c)

Statement by Enrolled Actuary (see instructions before signing):

To the best of my knowledge, the information supplied in this schedule and on the accompanying schedules, statements, and attachments, if any, is complete and accurate, and in my opinion each assumption, used in combination, represents my best estimate of anticipated experience under the plan. Furthermore, in the case of a plan other than a multiemployer plan, each assumption used (a) is reasonable (taking into account the experience of the plan and reasonable expectations) or (b) would, in the aggregate, result in a total contribution equivalent to that which would be determined if each such assumption were reasonable; in the case of a multiemployer plan, the assumptions used, in the aggregate, are reasonable (taking into account the experience of the plan and reasonable expectations).

**SIGN
HERE**

Paul M. Lefelhocz
Signature of actuary

PAUL M. LEFELHOCZ

Type or print name of actuary

MERCER

Firm name

200 PUBLIC SQUARE, SUITE 900
CLEVELAND OH

44114-2312

Address of the firm

10/2/2007

Date

G 05-05302

Most recent enrollment number

216-830-8000

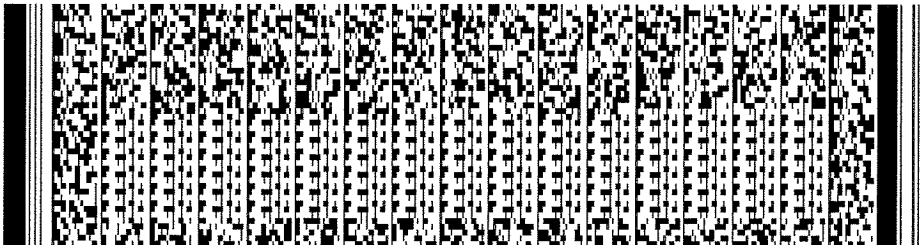
Telephone number (including area code)

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

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

v9.0

Schedule B (Form 5500) 2006



1d Information on current liabilities of the plan:

(1) Amount excluded from current liability attributable to pre-participation service (see instructions) . . .	d(1)	0
(2) "RPA '94" information:		
(a) Current liability	d(2)(a)	53462308
(b) Expected increase in current liability due to benefits accruing during the plan year	d(2)(b)	2484535
(c) Current liability computed at highest allowable interest rate (see instructions)	d(2)(c)	53462308
(d) Expected release from "RPA '94" current liability for the plan year	d(2)(d)	2112602
(3) Expected plan disbursements for the plan year	d(3)	2112602

2 Operational information as of beginning of this plan year:

a Current value of the assets (see instructions)		2a	43599595
b "RPA '94" current liability:			
	(1) No. of Persons	(2) Vested Benefits	(3) Total Benefits
(1) For retired participants and beneficiaries receiving payments	452	16423941	16423941
(2) For terminated vested participants	537	10816378	10816378
(3) For active participants	1073	24596891	26221989
(4) Total	2062	51837210	53462308
c If the percentage resulting from dividing line 2a by line 2b(4), column (3), is less than 70%, enter such percentage.			
		2c	%

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

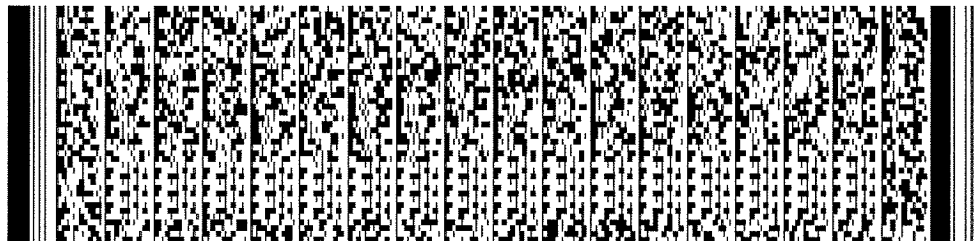
(a) Month-Day-Year	(b) Amount paid by employer	(c) Amount paid by employees	(a) Month-Day-Year	(b) Amount paid by employer	(c) Amount paid by employees
12/28/2006	250000		08/28/2007	500000	
01/26/2007	500000		09/13/2007	1140000	
02/26/2007	500000				
03/29/2007	500000				
04/23/2007	500000				
05/30/2007	500000				
06/27/2007	500000				
07/30/2007	500000				
3 Totals ▶ (b)			5390000	(c)	0

4 Quarterly contributions and liquidity shortfall(s):

a Plans other than multiemployer plans, enter funded current liability percentage for preceding year (see instructions).	4a	83.5 %
b If line 4a is less than 100%, see instructions, and complete the following table as applicable:		

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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5 Actuarial cost method used as the basis for this plan year's funding standard account computation:**a** ☐ Attained age normal **b** ☐ Entry age normal **c** ☒ Accrued benefit (unit credit)**d** ☐ Aggregate **e** ☐ Frozen initial liability **f** ☐ Individual level premium**g** ☐ Individual aggregate **h** ☐ Other (specify) ▶**i** Has a change been made in funding method for this plan year? ☐ Yes ☒ No**j** If line i is "Yes," was the change made pursuant to Revenue Procedure 2000-40? ☐ Yes ☐ No**k** If line i is "Yes," and line j is "No" enter the date of the ruling letter (individual or class) approving the change in funding method Month Day Year**6** Checklist of certain actuarial assumptions:**a** Interest rate for "RPA '94" current liability **6a** 5.77 % ☐ N/A**b** Weighted average retirement age **6b** 63 ☐ N/A**c** Rates specified in insurance or annuity contracts .. ☐ N/A **6c** ☐ Yes ☒ No ☐ Yes ☒ No ☐ N/A**d** Mortality table code for valuation purposes:(1) Males **d(1)** 9 9 ☐ N/A
(2) Females **d(2)** 9 9 ☐ N/A**e** Valuation liability interest rate ☐ N/A **6e** 8.00 % 8.00 % ☐ N/A**f** Expense loading ☐ N/A **6f** 19.3 % % ☒ N/A**g** Annual withdrawal rates:(1) Age 25 **g(1)** U 17.22 % U 17.22 % ☐ N/A
(2) Age 40 **g(2)** U 13.10 % U 13.10 % ☐ N/A
(3) Age 55 **g(3)** U 4.40 % U 4.40 % ☐ N/A**h** Salary scale ☐ N/A **6h** 4.00 % 4.00 % ☐ N/A**i** Estimated investment return on actuarial value of assets for year ending on the valuation date **6i** 7.9 %**j** Estimated investment return on current value of assets for year ending on the valuation date .. **6j** 9.6 %**7** New amortization bases established in the current plan year:

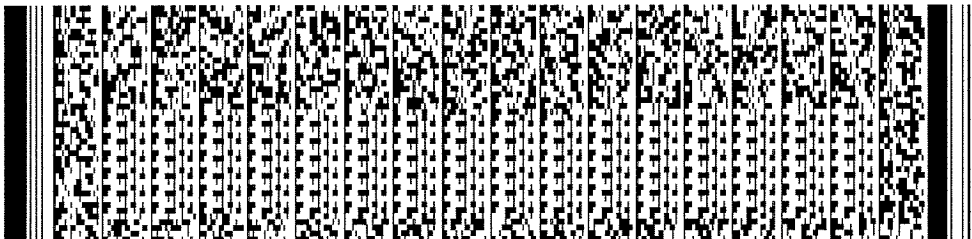
(1) Type of Base

(2) Initial Balance

(3) Amortization Charge/Credit

8 Miscellaneous information:**a** If a waiver of a funding deficiency or an extension of an amortization period has been approved for this plan year, enter the date of the ruling letter granting the approval Month Day Year

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8b If one or more alternative methods or rules (as listed in the instructions) were used for this plan year, enter the appropriate code in accordance with the instructions ▶

c Is the plan required to provide a Schedule of Active Participant Data? (see instructions) If "Yes," attach schedule ☒ Yes ☐ No

9 Funding standard account statement for this plan year:

Charges to funding standard account:

a Prior year funding deficiency, if any.		9a	0
b Employer's normal cost for plan year as of valuation date.		9b	1377747
c Amortization charges as of valuation date:	Outstanding Balance		
(1) All bases except funding waivers. ▶ (\$ 2078104)		c(1)	1082535
(2) Funding waivers ▶ (\$ 0)		c(2)	0
d Interest as applicable on lines 9a, 9b, and 9c		9d	196823
e Additional interest charge due to late quarterly contributions, if applicable		9e	0
f Adjusted additional funding charge from Part II, line 12q, if applicable ☐ N/A		9f	4259753
g Total charges. Add lines 9a through 9f		9g	6916858

Credits to funding standard account:

h Prior year credit balance, if any.		9h	5549315
i Employer contributions. Total from column (b) of line 3.		9i	5390000
j Amortization credits as of valuation date ▶ (\$ 909354)	Outstanding Balance	9j	211443
k Interest as applicable to end of plan year on lines 9h, 9i, and 9j		9k	461019
l Full funding limitation (FFL) and credits			
(1) ERISA FFL (accrued liability FFL).	l(1)	5534264	
(2) "RPA '94" override (90% current liability FFL).	l(2)	5993259	
(3) FFL credit		l(3)	695241
m (1) Waived funding deficiency.		m(1)	0
(2) Other credits		m(2)	0
n Total credits. Add lines 9h through 9k, 9l(3), 9m(1), and 9m(2)		9n	12307018
o Credit balance: If line 9n is greater than line 9g, enter the difference		9o	5390160
p Funding deficiency: If line 9g is greater than line 9n, enter the difference.		9p	0

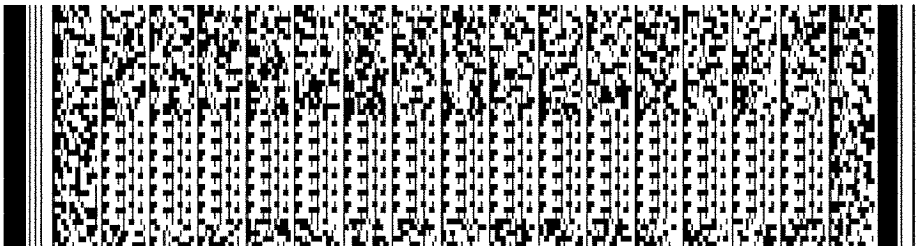
Reconciliation account:

q Current year's accumulated reconciliation account:			
(1) Due to additional funding charges as of the beginning of the plan year	q(1)	0	
(2) Due to additional interest charges as of the beginning of the plan year	q(2)	0	
(3) Due to waived funding deficiencies:			
(a) Reconciliation outstanding balance as of valuation date.	q(3)(a)	0	
(b) Reconciliation amount. Line 9c(2) balance minus line 9q(3)(a).	q(3)(b)	0	
(4) Total as of valuation date. ▶	q(4)	0	

10 Contribution necessary to avoid an accumulated funding deficiency. Enter the amount in line 9p or the amount required under the alternative funding standard account if applicable	10	0
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11 Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions ☒ Yes ☐ No

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Part II Additional Information for Certain Plans Other Than Multiemployer PlansPlease see **Who Must File** in the Schedule B instructions to determine if you must complete Part II.**12** Additional required funding charge (see instructions):

- a**
- Enter "Gateway %." Divide line 1b(2) by line 1d(2)(c) and multiply by 100.

If line 12a is at least 90%, go to line 12q and enter -0-.

If line 12a is less than 80%, go to line 12b.

If line 12a is at least 80% (but less than 90%), see instructions and, if applicable, go to line 12q

and enter -0-. Otherwise, go to line 12b.

12a 82.3 %

- b**
- "RPA '94" current liability. Enter line 1d(2)(a)

12b 53462308

- c**
- Adjusted value of assets (see instructions)

12c 38439810

- d**
- Funded current liability percentage. Divide line 12c by 12b and multiply by 100

12d 71.90 %

- e**
- Unfunded current liability. Subtract line 12c from line 12b.

12e 15022498

- f**
- Liability attributable to any unpredictable contingent event benefit

12f 0

- g**
- Outstanding balance of unfunded old liability

12g 0

- h**
- Unfunded new liability. Subtract the total of lines 12f and 12g from line 12e. Enter -0- if negative

12h 15022498

- i**
- Unfunded new liability amount (25.24 % of line 12h)

12i 3791678

- j**
- Unfunded old liability amount

12j 0

- k**
- Deficit reduction contribution. Add lines 12i, 12j, and 1d(2)(b).

12k 6276213

- l**
- Net charges in funding standard account used to offset the deficit reduction contribution. Enter a negative number if less than zero.

12l 2248839**m** Unpredictable contingent event amount:

- (1)**
- Benefits paid during year attributable to unpredictable contingent event ...

m(1) 0

- (2)**
- Unfunded current liability percentage. Subtract the percentage on line 12d from 100%

m(2) 28.10 %

- (3)**
- Enter the product of lines 12m(1) and 12m(2)

m(3) 0

- (4)**
- Amortization of all unpredictable contingent event liabilities

m(4) 0

- (5)**
- "RPA '94" additional amount (see instructions)

m(5) 0

- (6)**
- Enter the greatest of lines 12m(3), 12m(4), or 12m(5).

m(6) 0

- n**
- Preliminary additional funding charge: Enter the excess of line 12k over line 12l (if any), plus line 12m(6), adjusted to end of year with interest

12n 4259753

- o**
- Contributions needed to increase current liability percentage to 100% (see instructions)

12o 15257273

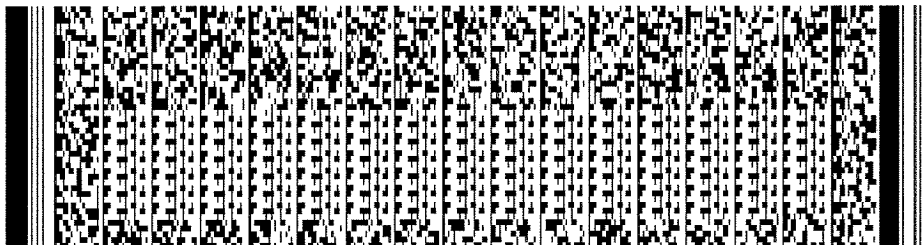
- p**
- Additional funding charge prior to adjustment: Enter the lesser of line 12n or 12o

12p 4259753

- q**
- Adjusted additional funding charge. (100.0 % of line 12p)

12q 4259753

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ATTACHMENTS TO SCHEDULE B (FORM 5500)
ACTUARIAL INFORMATION

Plan: Comprehensive Health Care of Ohio, Inc. Retirement Plan
EIN/PN: 34-1492733/001

We used and relied upon financial data submitted by the trustee without further audit. We have also used and relied on participant data supplied by the CHAMPS management services; this data would customarily not be verified by a plan's actuary. We have reviewed the participant data for internal consistency and reasonableness and have no reason to doubt its substantial accuracy. The plan sponsor is solely responsible for the validity and completeness of this information.

The following separate exhibits are attached:

- Schedule B, Line 6 – Summary of Plan Provisions
- Schedule B, Line 6 – Statement of Actuarial Assumptions/Methods
- Schedule B, Line 6b – Description of Weighted Average Retirement Age
- Schedule B, Line 8c – Schedule of Active Participant Data
- Schedule B, Lines 9c and 9j – Schedule of Funding Standard Account Bases
- Schedule B, Line 11 – Justification for Change in Actuarial Assumptions

Attachment to Schedule B, Line 6 – Summary of Plan Provisions

Following is a summary of the major plan provisions used to determine the plan's financial position. It should not be used in determining plan benefits.

<i>Plan Sponsor</i>	Comprehensive Health Care of Ohio, Inc.
<i>EIN / PN</i>	34-1492733 / 001
<i>Effective Date</i>	July 1, 1984. A Third Amended and Restated Joinder Agreement effective June 30, 2002, as most recently amended on December 29, 2005.
<i>Plan Year</i>	January 1 to December 31.
<i>Participant Eligibility</i>	Frozen to new entrants effective June 30, 2003
<i>Eligibility for Benefits</i>	
<i>a. Normal Retirement</i>	The first day of the month coincident with or next following attainment of age 65 or 5 th anniversary of participation, if later.
<i>b. Early Retirement</i>	The first day of any month following the attainment of age 55 and the completion of 5 years of Credited Service.
<i>c. Disability Retirement</i>	Any age with 10 years of Credited Service upon total and permanent disability.
<i>d. Deferred Vested Retirement</i>	Any age with 5 years of Credited Service.
<i>e. Survivor Benefit</i>	Any participant eligible for a vested retirement benefit who has been married for at least one year.
<i>Pension Benefits</i>	
<i>a. Normal Retirement Benefits</i>	The greatest of (i), (ii), or (iii): (i) 1.20% of Average Monthly Compensation plus 0.65% of Average Monthly Compensation in excess of Social Security Coverage Compensation for each year of Benefit Service up to a maximum of 25 years. (ii) \$16.00 per month for each year of Benefit Service up to a maximum of 25 years. (iii) Accrued benefit under the plan provisions in effect up to a maximum of 25 years.

Comprehensive Health Care of Ohio, Inc. Retirement Plan
EIN 34-1492733; PN: 001

b. Accrued Benefit

The Normal Retirement Benefit multiplied by the Credited Service Ratio. In determining the Normal Retirement Benefit, Benefit Service is computed as the sum of:

- (i) Benefit Service at determination date; and
- (ii) The ratio of (i) to elapsed time from date to plan entry to the determination date, multiplied by number of years from the date of determination to Normal Retirement Date.

The numerator of the Credit Service Ratio equals Credited Service at the date of determination and the denominator equals Credited Service at the determination date plus the number of years from the date of determination to Normal Retirement Date.

c. Early Retirement Benefit

The Accrued Benefit reduced actuarially for commencement prior to age 65 in accordance with the following:

Age	Early Retirement Factor
65	1.000
64	0.894
63	0.800
62	0.718
61	0.646
60	0.582
59	0.526
58	0.475
57	0.430
56	0.390
55	0.354

d. Disability Retirement Benefit

The Accrued Benefit commencing without reduction on the first of the month following five months of disability.

e. Deferred Vested Retirement Benefit

Same as Early Retirement Benefit above.

f. Survivor Benefit

50% of the participant's Accrued Benefit reduced for both 50% Joint and Survivor form and early receipt and payable at the participant's earliest retirement age.

Normal Form of Payment

The normal form of payment is a monthly life annuity. However, a married participant shall normally receive an actuarially reduced 50% Joint and Survivor with a 50% continuation after the participant's death to his or her spouse, if surviving.

Comprehensive Health Care of Ohio, Inc. Retirement Plan
EIN 34-1492733; PN: 001

<i>Optional Forms of Payment</i>	A participant may elect one of the following forms of payment of equivalent value: ▪ 60 months certain and life option. ▪ 120 months certain and life option. ▪ Joint and 50%, 66-2/3% or 100% to contingent annuitant option.																
<i>Average Monthly Compensation</i>	The sum of a participant's eligible compensation (annualized if participant's compensated hours in any calendar year is less than 1,800) during the five highest consecutive completed years out of the last ten years prior to the date of termination, divided by 60. Amounts are limited to required compensation limits. Eligible compensation generally is wages paid by the employer in addition to any Section 125 plan, 401(k), or 403(b) plan contributions.																
<i>Compensated Hours</i>	Hours of Service for which a participant was compensated.																
<i>Noncompensated Hours</i>	Hours of Service for which a participant was scheduled to work, but did not and was not compensated.																
<i>Benefit Service</i>	Determined according to the following schedule based on Compensated Hours of Service in a calendar year: <table> <tr> <th>Compensated Hours</th><th>Benefit Service</th></tr> <tr> <td>1,800 or more</td><td>100 %</td></tr> <tr> <td>1,640 – 1,799</td><td>90</td></tr> <tr> <td>1,480 – 1,639</td><td>80</td></tr> <tr> <td>1,320 – 1,479</td><td>70</td></tr> <tr> <td>1,160 – 1,319</td><td>60</td></tr> <tr> <td>1,000 – 1,159</td><td>50</td></tr> <tr> <td>0 – 999</td><td>0</td></tr> </table>	Compensated Hours	Benefit Service	1,800 or more	100 %	1,640 – 1,799	90	1,480 – 1,639	80	1,320 – 1,479	70	1,160 – 1,319	60	1,000 – 1,159	50	0 – 999	0
Compensated Hours	Benefit Service																
1,800 or more	100 %																
1,640 – 1,799	90																
1,480 – 1,639	80																
1,320 – 1,479	70																
1,160 – 1,319	60																
1,000 – 1,159	50																
0 – 999	0																
<i>Credited Service</i>	One year is credited for each calendar year in which a participant's actual hours (compensated plus noncompensated) are at least 1,000 hours.																
<i>Social Security Covered Compensation</i>	The average of the maximum taxable wage bases for the 35 calendar years ending with the year an individual attains Social Security Normal Retirement Age. In determining an individual's Covered Compensation in any given year, the current year's wage base is assumed to remain level in future years.																
<i>Change in Provisions Since Last Actuarial Valuation</i>	The salary limits were updated from \$210,000 to \$220,000 to reflect changes in the 401(a)(17) limit. The 415(b) limit increased from \$170,000 to \$175,000.																

Significant Events

To the best of our knowledge, no significant events occurred during the year.

Statement of Changes in Assumptions or Methods and Justifications for Such Changes

There has been no change in actuarial cost method, asset valuation method, or valuation date since the prior valuation as of January 1, 2005. The Gateway and RPA '94 current liability interest rates were changed from 6.10% to 5.77%. The interest rates were changed due to changes in the required interest rate under Code Section 412(l)(7)(C)(i). The mortality assumption was changed from the 1983 Group Annuity Mortality tables for males and females to the RP 2000 mortality tables for males and females, projected to 2010 in order to better reflect anticipated future mortality. Also, the social security wage base was updated to better reflect future anticipated experience. The rate used for valuing the present value of accumulated plan benefits and the funding liabilities were also updated from 8.50% to 8.00% to better reflect future anticipated experience. All other actuarial assumptions are identical to the assumptions used in the January 1, 2005 valuation.*

Attachment to Schedule B, Line 6 – Statement of Actuarial Assumptions/Methods

Actuarial Cost Method

Cost Method Used for Funding

Liabilities and contributions shown in this report are computed using the projected unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they would accrue, taking into consideration future compensation increases. Thus, the total pension to which each participant is expected to become entitled, is broken down into units, each associated with a year of past or future credited service. When this method is introduced, there will be an initial liability for benefits credited for service prior to that date, and to the extent that the liability is not covered by assets of the plan, there is an unfunded liability to be funded over a chosen period in accordance with an amortization schedule.

A detailed description of the calculation follows:

- An individual's **accrued benefit** for valuation purposes related to a particular separation date is the accrued benefit described under the plan but determined using the projected compensation that would be used in the calculation of the benefit on the expected separation date.
- The **benefit** deemed to accrue for an individual during a plan year is the excess of the accrued benefit for valuation purposes at the end of the plan year over the accrued benefit for valuation purposes at the beginning of the plan year. Both accrued benefits are calculated from the same projections to the various anticipated separation dates.
- An individual's **accrued liability** is the present value of the accrued benefit for valuation purposes at the beginning of the plan year, and the normal cost is the present value of the benefit deemed to accrue in the plan year. If multiple decrements are used, the accrued liability and the normal cost for an individual are the sum of the component accrued liabilities and normal costs associated with the various anticipated separation dates. Such accrued liabilities and normal costs reflect the accrued benefits as modified to obtain the benefits payable on those dates and the probability of the individual separating on those dates.
- The plan's **normal cost** is the sum of the individual normal costs, and the plan's **accrued liability** is the sum of the accrued liabilities for all participants under the plan.

Changes Since Prior Valuation

None.

Attachment to Schedule B, Line 6 – Statement of Actuarial Assumptions/Methods (cont'd)

Asset Valuation Method

The actuarial value of assets is determined by blending 80% of the expected actuarial value of assets, assuming no investment gains or losses, with 20% of the market value.

The (final) actuarial asset value is the preliminary value but in no case to be more than 120% of the market value or less than 80% of the market value.

Changes Since Prior Valuation

None.

Attachment to Schedule B, Line 6 – Statement of Actuarial Assumptions/Methods (cont'd)

Valuation Procedures

- **Financial and census data:** We have used financial data submitted by the trustee as of January 1, 2006, without further audit and participant data as supplied by CHAMPS management services. Customarily, this information would not be verified by a plan's actuary. We have reviewed the information for internal consistency and we have no reason to doubt its substantial accuracy.
- **Benefits not included in liabilities:** Variable annuity benefits were not valued, which affect approximately 10 participants. New variable units were not created after June 30, 1976.

The limitations of Internal Revenue Code Section 415(b) have been incorporated into our calculations.

Attachment to Schedule B, Line 6 – Statement of Actuarial Assumptions/Methods (cont'd)

Summary of Actuarial Assumptions

The following economic assumptions were used in valuing the liabilities and benefits under the plan.

<i>Investment return</i>	8.00% compounded annually for funding purposes (previously 8.50%). 5.77% compounded annually for RPA '94 current liability and gateway current liability (previously 6.10%). 8.00% compounded annually for the present value of accumulated plan benefits (previously 8.50%).
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<i>Compensation increases</i>	It is assumed that future compensation will increase based on the following rates:
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<u>Age</u>	<u>Current Salary Increases</u>
<30	5.40%
30-34	5.00%
35-39	4.40%
40-44	4.00%
45-49	3.60%
50+	3.20%

The weighted average salary increase rate is 4.00%.

<i>Social Security Taxable Wage Base increases</i>	3.25% per year (previously 4.00%).
<i>Consumer Price Index</i>	2.50% per year compounded annually
<i>Mortality</i>	- RP2000 Mortality Table Projected to 2010 for males and females (previously the 1983 Group Annuity Mortality Tables for males and females) for funding and present value of accumulated plan benefits. 1983 Group Annuity Mortality Table for males and females for determining RPA '94 and gateway current liability.
<i>Disabled Mortality</i>	The mortality tables prescribed by Revenue Ruling 96-7 for males and females.
<i>Disability</i>	See table of sample rates.
<i>Withdrawal</i>	See table of sample rates.
<i>Expenses</i>	Assumed expenses are equal to the actual experience for the prior plan year.
<i>Retirement age</i>	See table of sample rates.
<i>Percentage married</i>	- Males 75% - Females 75%
<i>Age difference</i>	A male is assumed to be 3 years older than his spouse.

<i>Form of payment</i>	Participants are assumed to elect the normal form which is a monthly life annuity. Married participants are assumed to elect 50% Joint and Survivor. Participants with variable units are assumed to have a level annuity payable.
<i>Changes since prior valuation</i>	The gateway current liability interest rate and RPA '94 current liability interest rate were changed from 6.10% to 5.77%. These current liability interest rates were changed due to changes in the required interest rate under Code Section 412(1)(7)(C)(i). The above changes reflect the Pension Funding Equity Act of 2004 and the Pension Protection Act of 2006. The mortality table and social security wage base were updated to better reflect future anticipated experience. The rate used for valuing the present value of accumulated plan benefits and the funding liabilities were also updated from 8.50% to 8.00% to better reflect future anticipated experience.

Table of Sample Rates

Attained Age	Percentage		
	Disability		Withdrawal
	Male	Female	
20	.03%	.03%	17.94%
25	.03	.03	17.22
30	.03	.04	16.21
35	.04	.07	14.86
40	.08	.13	13.10
45	.16	.24	10.84
50	.33	.40	7.92
55	.69	.64	4.40
60	1.15	.90	1.20

Attained Age	Percentage
	Retirement
55-56	5.00%
57-59	2.00
60-61	5.00
62	20.00
63-64	5.00
65-69	50.00
70 or older	100.00

Schedule B Line 6b – Description of Weighted Average Retirement Age

(A)	(B)	(C)	(D)	(E)
AGE	RET RATE	Lx TABLE	# RETIRING	# RET x AGE
55	5%	100,000	5,000	275,000
56	5%	95,000	4,750	266,000
57	2%	90,250	1,805	102,885
58	2%	88,445	1,769	102,596
59	2%	86,676	1,734	102,278
60	5%	84,943	4,247	254,828
61	5%	80,695	4,035	246,121
62	20%	76,661	15,332	950,592
63	5%	61,329	3,066	193,185
64	5%	58,262	2,913	186,439
65	50%	55,349	27,675	1,798,843
66	50%	27,675	13,837	913,259
67	50%	13,837	6,919	463,548
68	50%	6,919	3,459	235,233
69	50%	3,459	1,730	119,346
70	100%	1,730	1,730	121,076
		Totals:	100,000	6,331,229

Average Retirement Age 63.3122882
ARA 63

NOTE: Column (D) is the product of columns (B) and (C). Column (E) is the product of columns (A) and (D). The average retirement age is the total from column (E) divided by the total from column (D)

Attachment to Schedule B, Line 8c – Schedule of Active Participant Data

Age	Years of Service									
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
Under 25	1	6								
25-29	5	51 36,109	10							
30-34	7	55 40,417	40 46,987	8						
35-39	8	53 49,189	43 47,744	22 50,822	7					
40-44	5	44 38,048	54 48,471	30 47,716	28 45,579	5				
45-49	5	43 43,663	51 45,940	40 58,270	39 39,889	38 43,329	1			
50-54	2	37 41,292	34 55,202	32 44,048	21 43,785	14	21 55,816	9		
55-59	2	24 40,749	16	24 40,277	15	23 48,506	12	15	7	
60-64		6	6	5	10	11	6	4	3	
65-69		3	2	1	1	2		1	1	
70+		2						1		1

In each cell, the top number is the count of active participants for each age/service combination. The lower number is the average compensation of the active participants in that group.

Note: Earnings shown in this matrix have been limited to \$210,000. Compensation information in cells containing fewer than 20 participants has been suppressed in order to maintain confidentiality.

Attachment to Schedule B, Lines 9c and 9j – Schedule of Funding Standard Account Bases

Amortization Schedule for Minimum Funding Standard

Charge	Amortization Period			Balances		Beginning-of-Year Payment
	Date Created	Initial Years	Years Left	Initial	Outstanding	
Actuarial Loss	07/01/2001	5	0.5	\$ 152,684	\$ 18,701	\$ 18,701
Actuarial Loss	07/01/2002	5	1.5	1,113,339	386,370	262,503
Legislated Changes	07/01/2002	30	26.5	50,097	48,588	4,137
Plan Amendment	07/01/2002	30	26.5	88,558	85,888	7,314
Assumption Change	07/01/2002	10	6.5	36,693	27,147	5,109
Actuarial Loss	01/01/2003	5	2	3,362,815	1,511,410	784,771
Total					\$ 2,078,104	\$ 1,082,535

Credit	Amortization Period			Balances		Beginning-of-Year Payment
	Date Created	Initial Years	Years Left	Initial	Outstanding	
Actuarial Gain	01/01/2004	5	3	\$ 757,457	\$ 490,926	\$ 176,385
Choice Freeze	01/01/2004	30	28	425,573	418,428	35,058
Total					\$ 909,354	\$ 211,443

Schedule B, Line 11 – Justification for Change in Actuarial Assumptions

The gateway current liability interest rate and RPA '94 current liability interest rate were changed from 6.10% to 5.77%. These current liability interest rates were changed due to changes in the required interest rate under Code Section 412(1)(7)(C)(i). The above changes reflect the Pension Funding Equity Act of 2004 and the Pension Protection Act of 2006. The mortality table and social security wage base were updated to better reflect future anticipated experience. The rate used for valuing the present value of accumulated plan benefits and the funding liabilities were also updated from 8.50% to 8.00% to better reflect future anticipated experience.

**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 sections 104 and 4065 of the Employee Retirement Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

► **File as an Attachment to Form 5500.**

Official Use Only

OMB No. 1210-0110

2006

**This Form is Open to
Public Inspection.**

For calendar year 2006 or fiscal plan year beginning _____ and ending _____

A Name of plan

THE COMPREHENSIVE HEALTH CARE OF OHIO, INC. RETIREME

B Three-digit
plan number ►

001

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

COMPREHENSIVE HEALTH CARE OF OHIO, INC.

D Employer Identification Number

34-1492733

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). 34-1962721

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** 0

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

4 Is the plan administrator making an election under Code section 412(c)(8) or ERISA section 302(c)(8)? ☐ Yes ☐ No ☒ N/A
If the plan is a defined benefit plan, go to line 7.

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 ► Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule B and do not complete the remainder of this schedule.

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

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

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

If you completed line 6c, skip lines 7 and 8 and complete line 9.

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

Part III Amendments

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

Part IV Coverage (See instructions.)

9 Check the box for the test this plan used to satisfy the coverage requirements ☒ the ratio percentage test ☐ average benefit test

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

v9.0

Schedule R (Form 5500) 2006

