

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 01/01/2009 and ending 12/31/2009	
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 MANN EYE INSTITUTE 401(K) PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 01/01/2004
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) MANN EYE INSTITUTE 5115 MAIN ST SUITE 300 HOUSTON, TX 77002	2b Employer Identification Number (EIN) 47-0914928 2c Sponsor's telephone number 713-580-2511 2d Business code (see instructions) 621320

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	07/16/2010	JASON MAMEDOV
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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") MANN EYE INSTITUTE 5115 MAIN ST SUITE 300 HOUSTON, TX 77002	3b Administrator's EIN 47-0914928 3c Administrator's telephone number 713-580-2511
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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	124
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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	98
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	24
d Subtotal. Add lines 6a , 6b , and 6c	6d	122
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	122
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	102
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	15

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:
 3D 2E 2J 2K 2F 2G 2T

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

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

a Pension Schedules

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

b General Schedules

- (1) ☒ **H** (Financial Information)
 (2) ☐ **I** (Financial Information – Small Plan)
 (3) ☐ **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 01/01/2009 and ending 12/31/2009

A Name of plan MANN EYE INSTITUTE 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 MANN EYE INSTITUTE	D Employer Identification Number (EIN) 47-0914928

Part I

Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

GREAT-WEST LIFE & ANNUITY COMPANY

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	990	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
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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 01/01/2009 and ending 12/31/2009		
A Name of plan MANN EYE INSTITUTE 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 MANN EYE INSTITUTE	D Employer Identification Number (EIN) 47-0914928	

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	83957	113202
(2) U.S. Government securities.....	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other.....	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	23057	28298
(9) Value of interest in common/collective trusts.....	1c(9)	0	0
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	1507619	2301010
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	1614633	2442510

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1614633	2442510
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	32409	
(B) Participants	2a(1)(B)	274196	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		306605

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	225	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	1545	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1770
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	45136	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		45136
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		496566
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		850077

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	21210	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		21210
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	990	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		990
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		22200

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		827877
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan	2l(2)		0

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: BRIGGS AND VESELKA

(2) EIN: 74-1769118

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		200000
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?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)

5b(3) PN(s)

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection.
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan <u>MANN EYE INSTITUTE 401(K) 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>MANN EYE INSTITUTE</u>	D Employer Identification Number (EIN) <u>47-0914928</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>84-1455663</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Mann Eye Institute 401(k) Plan
Financial Statements and Supplemental Schedule
As of December 31, 2009 and 2008,
and for the Year Ended December 31, 2009

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Schedules other than those listed above are omitted because of the conditions under which they are required.



To the Administrative Committee
Mann Eye Institute 401(k) Plan
Houston, Texas

Independent Auditors' Report

We were engaged to audit the financial statements of the Mann Eye Institute 401(k) Plan as of December 31, 2009 and 2008, and for the year ended December 31, 2009 and the supplemental schedule as of December 31, 2009, as listed in the accompanying table of contents. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in *Note 3*, which was certified by Orchard Trust Company, LLC, 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 executed investment transactions. The Plan administrator has obtained a certification from the Trustee as of December 31, 2009 and 2008 and for the year ended December 31, 2009, 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 supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the Trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Security Act of 1974.

Briggs & Veselka Co.
A Professional Corporation
Certified Public Accountants

June 25, 2010

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MANN EYE INSTITUTE 401(K) PLAN
 STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
 DECEMBER 31, 2009 AND 2008

	2009	2008
ASSETS		
Investments, at fair value	\$ 2,301,010	\$ 1,507,619
Cash and cash equivalents	113,202	83,957
Participant loans	<u>28,298</u>	<u>23,057</u>
TOTAL ASSETS	<u>2,442,510</u>	<u>1,614,633</u>
LIABILITIES		
Excess participant contributions payable	<u>31,477</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 2,411,033</u></u>	<u><u>\$ 1,614,633</u></u>

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

MANN EYE INSTITUTE 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2009

ADDITIONS

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

Contributions:

Participant	\$ 242,719
Employer	32,409

Investment Activity:

Net appreciation in fair value of investments	496,566
Interest and dividends	<u>46,906</u>

TOTAL ADDITIONS	<u>818,600</u>
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DEDUCTIONS

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefits paid to participants or beneficiaries	21,210
Administrative expenses	<u>990</u>

TOTAL DEDUCTIONS	<u>22,200</u>
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NET INCREASE	796,400
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NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	<u>1,614,633</u>
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NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	<u><u>\$ 2,411,033</u></u>
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The accompanying notes are an integral part of these financial statements.

NOTE 1 – DESCRIPTION OF PLAN

Mann Eye Institute 401(k) Plan (the “Plan”) is a defined contribution plan adopted by the Mann Eye Institute (the “Company”) effective January 1, 2004. The Plan was amended and restated on March 1, 2009. It is subject to provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

The summary of significant provisions of the Plan presented below provides general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

- A. General – The Plan is a defined contribution plan covering substantially all employees of the Company, except for excluded employees. Eligible employees may participate in the Plan when they attain age eighteen (18), have completed three (3) months of service, and reached an entry date. Plan entry dates are January 1st and July 1st coinciding with or next following the date an employee satisfies the eligibility requirements.
- B. Contributions – Each year participants may defer up to one hundred percent (100%) of eligible compensation into the Plan not to exceed the maximum amount allowed by law. Participants may also elect to rollover distributions from a former employer’s qualified retirement plan and certain IRAs. Participants age fifty (50) or older may elect to defer additional amounts as catch-up contributions to the Plan.

The Company made a safe harbor matching contribution of one hundred percent (100%) of the first three percent (3%) of participant compensation contributed to the Plan and fifty percent (50%) of the next two percent (2%) of compensation contributed to the Plan through February 2009. The Company also matched all catch-up deferrals through February 2009. Effective March 2009, the safe harbor matching contribution was eliminated through an approved Plan amendment.

In addition to the safe harbor matching contribution, the Company may make a discretionary profit sharing contribution. The discretionary contribution, if any, is allocated equally to all eligible participants. The Company did not make a discretionary profit sharing contribution for the year ended December 31, 2009.

- C. Investment Options – Participants direct the investment of their contributions and any Company contributions into various investment options offered by the Plan. The Plan currently offers various mutual funds as investment options for participants.
- D. Participant Accounts – Each participant’s account is credited with the participant’s contributions, the Company’s contributions, and the earnings (losses) of the investments selected by the participant. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)

- E. Vesting – Participants are immediately vested in their voluntary employee contributions and safe harbor employer contributions plus actual earnings (losses) thereon. Other types of employer contributions are subject to a four-year graded vesting schedule, based on years of service, as defined in the Plan document. Participants also become fully vested in the entire amounts allocated to their accounts upon reaching their normal retirement age, as defined in the Plan document, or if employment is terminated by reason of total and permanent disability or death.
- F. Payment of Benefits – A participant whose employment terminates for any reason (except death) is entitled to receive the vested portion of their account in the form of a lump-sum or installment distribution payable in cash, net of applicable tax, or a rollover to a qualified account. If a participant dies, the participant's entire account balance will be used to provide their beneficiary with a death benefit.

A participant may receive a hardship distribution from the Plan prior to termination of employment if adequate determination of immediate and heavy financial need is made.

- G. Participant Loans – Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000 or fifty percent (50%) of their vested account balance, whichever is less. The loans are secured by the balance in the participant's account and bear interest at rates that are charged for similar types of loans by other lenders as determined by the Company. Principal and interest is paid ratably through biweekly payroll deductions, over a term not to exceed five (5) years, unless the loan was obtained to acquire a principal residence, which will extend the repayment term.
- H. Forfeited Accounts – Nonvested balances forfeited upon termination of service remain in the Plan and are available to reduce future employer contributions. Forfeited nonvested accounts available to reduce future employer contributions totaled \$10,002 and \$10,264 at December 31, 2009 and 2008, respectively.
- I. Administrative Expenses – Certain administrative expenses incurred by the Plan are paid by the Company at its discretion. The Plan permits the payment of Plan related expenses to be made from the Plan assets. Participant accounts are sometimes charged expenses based upon their use of a Plan feature or receipt of a Plan distribution.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The accompanying financial statements and supplemental schedule of the Plan have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America ("GAAP").

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Company to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

C. Recent Accounting Pronouncements

In June 2009, the Financial Accounting Standards Board (“FASB”) issued Statement of Financial Accounting Standards (“SFAS”) No. 168, The FASB Accounting Standards Codification and the Hierarchy of Generally Accepted Accounting Principles (the “Codification”). This standard replaces SFAS No. 162, The Hierarchy of Generally Accepted Accounting Principles, and establishes only two levels of GAAP, authoritative and nonauthoritative. The FASB Auditing Standards Codification (“ASC”) has become the source of authoritative, nongovernmental GAAP. All other nongrandfathered accounting literature not included in the Codification will become nonauthoritative. This standard was effective for financial statements for interim or annual reporting periods ending after September 15, 2009. The adoption of the Codification changed the Plan’s references to GAAP accounting standards but did not impact the Plan’s net assets available for benefits.

The Plan has adopted the provisions of ASC 855, Subsequent Events (formerly SFAS No. 165, Subsequent Events) which clarifies that management must evaluate, as of each reporting period, events or transactions that occur after the balance sheet date and through the date that the financial statements are issued or available to be issued, both for interim and annual reporting periods. The provisions of ASC 855 became effective prospectively for interim and annual reporting periods ending after June 15, 2009.

In January 2010, the FASB issued Accounting Standards Update (“ASU”) 2010-06, Improving Disclosures About Fair Value Measurements (“ASU 2010-06”), which amends the Fair Value Measurements and Disclosures Topic of ASC 820. This amendment requires new disclosures on the value of and the reasons for transfers in and out of Levels 1 and 2 of the fair value hierarchy and additional disclosures about purchases, sales, issuances and settlements within Level 3 fair value measurements. ASU 2010-06 also clarifies existing disclosure requirements on levels of disaggregation and about input and valuation techniques. ASU 2010-06 is effective for interim and annual reporting periods beginning after December 19, 2009, except for the requirement to provide additional disclosures regarding Level 3 measurements which will be effective beginning after December 15, 2010.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Valuation of Investments and Income Recognition

Effective January 1, 2008, the Plan adopted the provisions of ASC 820, *Fair Value Measurements and Disclosures* (formerly SFAS 157, *Fair Value Measurements*), which defines fair value, establishes a framework for measuring fair value in GAAP, and expands disclosures about fair value measurements. ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. ASC 820 establishes a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs. The three levels of inputs used to measure fair value are as follows:

- Level 1 – Quoted prices in active markets for identical assets or liabilities.
- Level 2 – Inputs other than quoted prices included in Level 1, such as quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in markets that are not active; or other inputs that are observable or can be corroborated by observable market data. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 – Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. This includes certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2009 and 2008.

Cash and cash equivalents: Cash and cash equivalents are valued at carrying value which approximates fair value.

Mutual Funds: Investments in mutual funds are stated at fair value based upon quoted market prices of the net asset value of shares held by the Plan at year end. Net asset values are obtained from the National Securities Clearing Corporation, and/or directly from the fund house, or from a secondary pricing source.

MANN EYE INSTITUTE 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Valuation of Investments and Income Recognition (Continued)

Participant Loans: A participant loan is valued at the outstanding balance, taking into account the applicable interest rate, amortization schedule, and repayments made for each loan, which approximates fair value.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2009 and 2008:

	December 31, 2009			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$2,301,010	\$ -	\$ -	\$2,301,010
Cash and cash equivalents	10,002	-	-	10,002
Participant loans	-	-	28,298	28,298
TOTALS	<u>\$2,311,012</u>	<u>\$ -</u>	<u>\$ 28,298</u>	<u>\$2,339,310</u>
	December 31, 2008			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$1,507,619	\$ -	\$ -	\$1,507,619
Cash and cash equivalents	10,264	-	-	10,264
Participant loans	-	-	23,057	23,057
TOTALS	<u>\$1,517,883</u>	<u>\$ -</u>	<u>\$ 23,057</u>	<u>\$1,540,940</u>

MANN EYE INSTITUTE 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Valuation of Investments and Income Recognition (Continued)

The table below sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2009.

	Participant Loans
Balance, beginning of year	\$ 23,057
Purchases, sales, issuances and settlements (net)	<u>5,241</u>
BALANCE, END OF YEAR	<u>\$ 28,298</u>

The adoption of ASC 820 did not have a material impact on the Plan's financial statements.

Net appreciation in the fair value of investments includes realized gains and losses on investments sold during the year and unrealized appreciation (depreciation) of investments held at year end. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date.

E. Benefit Payments

Benefits are recorded when paid. There were no amounts requested by participants but not yet paid as of December 31, 2009.

NOTE 3 – INFORMATION CERTIFIED BY THE TRUSTEE (UNAUDITED)

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Orchard Trust Company, LLC, (the "Trustee"), except for comparing such information certified by the Trustee to information included in the Plan's financial statements and supplemental schedule:

- A. Total investments of \$2,404,210 as of December 31, 2009 and \$1,581,312 as of December 31, 2008 as shown in the accompanying statements of net assets available for benefits.

MANN EYE INSTITUTE 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

NOTE 3 – INFORMATION CERTIFIED BY THE TRUSTEE (UNAUDITED)

- B. Net appreciation in fair value of investments of \$496,566 and interest and dividends of \$46,906 for the year ended December 31, 2009 as shown in the accompanying statement of changes in net assets available for benefits
- C. All investment-related information in the accompanying supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) for the year ended December 31, 2009.

NOTE 4 – INVESTMENTS (UNAUDITED)

At December 31, 2009 and 2008, all investments of the Plan were participant-directed. The following presents investments that represent five percent (5%) or more of the Plan's net assets at December 31:

	<u>2009</u>	<u>2008</u>
AllianceBernstein International Growth	\$ 304,951	\$ 199,791
Oppenheimer Value Fund	168,219	112,967
Principal Sam Conserv Bal	566,164	437,923
AllianceBernstein Exchange Reserves	**	83,892
AllianceBernstein 2045 Retirement Str	122,989	**

** Represents less than five percent (5%) of the Plan's net assets as of December 31.

During 2009, the Plan's investments in mutual funds (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$496,566.

NOTE 5 – RELATED PARTY TRANSACTIONS

At times, the Plan invests in shares of mutual funds managed by the Trustee. When such transactions occur, they qualify as party-in-interest transactions. Such transactions are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA.

The Plan incurs expenses related to general administration and recordkeeping. These expenses and certain accounting and auditing fees relating to the Plan are paid by the Company.

MANN EYE INSTITUTE 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

NOTE 6 – TAX STATUS

The Company adopted a prototype standardized profit sharing plan with a cash deferral arrangement which received an opinion letter from the Internal Revenue Service (“IRS”) dated November 27, 2001, in which the IRS stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (“IRC”). The Company believes that the Plan is currently being operated in accordance with the IRC. Therefore, no provision for income taxes has been included in the Plan’s financial statements.

NOTE 7 – EXCESS PARTICIPANT CONTRIBUTIONS PAYABLE

The Plan failed the discrimination test for the year ended December 31, 2009. Excess participant contributions amounting to \$31,477 are recorded as a liability in the accompanying statement of net assets available for benefits as of December 31, 2009, and as a reduction of participant contributions for the year then ended. The Plan expects to reimburse these excess contributions to the applicable participants during 2010.

NOTE 8 – RECONCILIATION OF THE FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of the Form 5500:

	<u>2009</u>	<u>2008</u>
Net assets available for benefits per the financial statements	\$ 2,411,033	\$ 1,614,633
Excess participant contributions payable	<u>31,477</u>	<u>-</u>
 NET ASSETS AVAILABLE FOR BENEFITS PER FORM 5500	 <u>\$ 2,442,510</u>	 <u>\$ 1,614,633</u>

The following is a reconciliation of net increase in net assets available for benefits per the financial statements for the year ended December 31, 2009 to net income per Schedule H of the Form 5500:

Net increase in net assets available for benefits per the financial statements	\$ 796,400
Add: excess participant contributions payable deducted from participant contributions	<u>31,477</u>
 TOTAL NET INCOME PER FORM 5500	 <u>\$ 827,877</u>

MANN EYE INSTITUTE 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

NOTE 9 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right to amend the Plan at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become one hundred percent (100%) vested in their accounts and net assets would be allocated among the participants and beneficiaries of the Plan in accordance with the provisions of the Plan as soon as practical.

NOTE 10 – RISKS AND UNCERTAINTIES

The Plan invests in various investment options. These investment options are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investments 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, supplemental schedule of assets held at end of year, and participants' accounts.

NOTE 11 – SUBSEQUENT EVENTS

In January 2010, the Company, through an approved plan amendment, reinstated the safe harbor employer matching contribution at the same rate in effect when it was eliminated in March 2009.

In preparing these financial statements, the Company has evaluated events and transactions for potential recognition or disclosure through June 25, 2010, the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

MANN EYE INSTITUTE 401(K) PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2009

EIN: 47-0914928

Plan No. 001

(a) *Party-in- Interest	(b) Identity of Issue or Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
	AllianceBernstein 2015 Retirement Str	Mutual Fund	**	\$ 98,820
	AllianceBernstein 2020 Retirement Str	Mutual Fund	**	15,979
	AllianceBernstein 2025 Retirement Str	Mutual Fund	**	453
	AllianceBernstein 2030 Retirement Str	Mutual Fund	**	93,519
	AllianceBernstein 2035 Retirement Str	Mutual Fund	**	67,036
	AllianceBernstein 2040 Retirement Str	Mutual Fund	**	36,151
	AllianceBernstein 2045 Retirement Str	Mutual Fund	**	122,989
	AllianceBernstein Global Value	Mutual Fund	**	55,061
	AllianceBernstein International Growth	Mutual Fund	**	304,951
	Delaware Emerging Markets	Mutual Fund	**	31,483
	Ivy Science & Technology	Mutual Fund	**	35,947
	AllianceBernstein Gbl Real Estate Invst	Mutual Fund	**	25,453
	Jennison Health Sciences	Mutual Fund	**	75,247
	AllianceBernstein Small Cap Growth	Mutual Fund	**	108,446
	Dryden Small Cap Core Equity	Mutual Fund	**	18,124
	Highmark Small Cap Value Ret	Mutual Fund	**	6,836
	AllianceBernstein Small/Mid Cap Value	Mutual Fund	**	110,834
	Jennison Mid Cap Growth	Mutual Fund	**	116,485
	AllianceBernstein Focused Gr & Inc	Mutual Fund	**	33,154
	Oppenheimer Equity Fund	Mutual Fund	**	90,092
	Oppenheimer Value Fund	Mutual Fund	**	168,219
	Principal Sam Conserv Bal	Mutual Fund	**	566,164
	AllianceBernstein Diversified Yield	Mutual Fund	**	10,589
	AllianceBernstein High Income Trust	Mutual Fund	**	55,341
	Putnam High Yield Trust	Mutual Fund	**	53,637
	AllianceBernstein Exchange Reserves	Money Market Fund	**	113,202
*	Participant Loans	Loans to participants: 4.25% - 6.00%	-	28,298
		TOTAL		<u>\$ 2,442,510</u>

* Represents party-in-interest transaction as defined by ERISA.

** Historical cost information is not required for participant-directed investments.

See independent auditors' report.

ASSETS HELD FOR INVESTMENT PURPOSES

MANN EYE INSTITUTE 401(K) PLAN
01-JAN-09 to 31-DEC-09

31-JAN-10 18:36:59

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
ILTEAX			24,897.44	98,819.62
ILTHAX			4,866.42	15,979.01
ILTIAX			380.20	452.70
ILTJAX			32,563.88	93,519.08
ILTKAX			26,433.33	67,035.80
ILTLAX			18,466.40	36,150.61
ILTPAX			45,691.79	122,989.16
IABAGX			18,596.45	55,061.50
IAWPAX			67,839.00	304,950.87
IDEMAX			24,013.92	31,483.18
IAREAX			2,668.59	25,453.41
IWSTAX			24,147.67	35,946.83
IPHLAX			42,979.70	75,247.46
IQUASX			33,597.74	108,445.77
IPQVAX			5,426.76	18,123.95
IHASVX			4,231.75	6,835.99
IABASX			31,219.30	110,833.93
IPEEAX			28,287.18	116,485.22
IADGAX			10,095.56	33,154.59
ICGRWX			31,437.36	168,219.11
IOEQAX			26,940.53	90,091.98
ISAIPX			118,971.90	566,164.15
IAGSAX			5,667.66	10,588.74
IAGDAX			32,228.92	55,340.69
IPHIGX			7,982.35	53,636.62
IAEAXX			34,694.82	103,199.78
			704,326.62	2,404,209.75
PARTICIPANT LOANS	VARIOUS	4.250-9.250	28,172.45	28,298.41
FORFEITURES			10,002.33	10,002.33

ASSETS HELD FOR INVESTMENT PURPOSES

MANN EYE INSTITUTE 401(K) PLAN
01-JAN-09 to 31-DEC-09

31-JAN-10 18:36:59

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
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LEGEND

INVESTMENT OPTION:

1LTEAX	AllianceBernstein 2015 Retirement Str A	1LTHAX	AllianceBernstein 2020 Retirement Str A
1LTIAX	AllianceBernstein 2025 Retirement Str A	1LTJAX	AllianceBernstein 2030 Retirement Str A
1LTKAX	AllianceBernstein 2035 Retirement Str A	1LTLAX	AllianceBernstein 2040 Retirement Str A
1LTPAX	AllianceBernstein 2045 Retirement Str A	1ABAGX	AllianceBernstein Global Value A
1AWPAX	AllianceBernstein International Growth A	1DEMAX	Delaware Emerging Markets A
1AREAX	AllianceBernstein Gbl Real Estate Invst	1WSTAX	IVY Science & Technology A
1PHLAX	Jennison Health Sciences A	1QUASX	AllianceBernstein Small Cap Growth A
1PQVAX	Dryden Small Cap Core Equity A	1HASVX	HighMark Small Cap Value Ret A
1ABASX	AllianceBernstein Small/Mid Cap Value A	1PEEAX	Jennison Mid Cap Growth A
1ADGAX	AllianceBernstein Focused Gr & Inc A	1CGRWX	Oppenheimer Value Fund - A
1OEQAX	Oppenheimer Equity Fund A	1SAIPX	Principal SAM Conserv Bal A
1AGSAX	AllianceBernstein Diversified Yield A	1AGDAX	AllianceBernstein High Income Trust
1PHIGX	Putnam High Yield Trust A	1AEAXX	AllianceBernstein Exchange Reserves A

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year