

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 12/31/2007 and ending 12/30/2008	
A	This return/report is for: <div><div><input type="checkbox"/> a multiemployer plan;</div><div><input checked="" type="checkbox"/> a single-employer plan;</div><div><input type="checkbox"/> a multiple-employer plan; or</div><div><input type="checkbox"/> a DFE (specify) ____</div></div>
B	This return/report is: <div><div><input type="checkbox"/> the first return/report;</div><div><input checked="" type="checkbox"/> an amended return/report;</div><div><input type="checkbox"/> the final return/report;</div><div><input type="checkbox"/> a short plan year return/report (less than 12 months).</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ <input type="checkbox"/>
D	Check box if filing under: <div><div><input type="checkbox"/> Form 5558;</div><div><input type="checkbox"/> automatic extension;</div><div><input type="checkbox"/> the DFVC program;</div><div><input type="checkbox"/> special extension (enter description)</div></div>

Part II	Basic Plan Information—enter all requested information	
1a	Name of plan KINGS PARK PHYSICAL THERAPY RETIREMENT PLAN AND TR UST	1b Three-digit plan number (PN) ▶ 001
		1c Effective date of plan 12/31/2003
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) KINGS PARK PHYSICAL THERAPY PC 277 INDIAN HEAD RD UNIT A ADDRESS LINE 2 KINGS PARK, NY 11754-4803	2b Employer Identification Number (EIN) 11-2941880 2c Sponsor's telephone number 631-269-5170 2d Business code (see instructions) 621340

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.	08/30/2010	DANNA RAHN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") KINGS PARK PHYSICAL THERAPY PC 277 INDIAN HEAD RD UNIT A ADDRESS LINE 2 KINGS PARK, NY 11754-4803	3b Administrator's EIN 11-2941880 3c Administrator's telephone number 631-269-5170
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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	11
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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	4
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	7
d Subtotal. Add lines 6a , 6b , and 6c	6d	11
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	11
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	0

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 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:
 4B

9a Plan funding arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> 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 SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 12/31/2007 and ending 12/30/2008

▶ **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 <u>KINGS PARK PHYSICAL THERAPY RETIREMENT PLAN AND TR UST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>KINGS PARK PHYSICAL THERAPY PC</u>	D Employer Identification Number (EIN) <u>11-2941880</u>
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>12</u> Day <u>31</u> Year <u>2007</u>	
2 Assets:	
a Market value	2a <u>0</u>
b Actuarial value	2b <u>0</u>
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	3a <u>0</u>
b For terminated vested participants	3b <u>0</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>0</u>
(3) Total active	3c(3) <u>0</u>
d Total	3d <u>0</u>
4 If the plan is at-risk, check the box and complete items (a) and (b)	<input type="checkbox"/>
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>0.00</u> %
6 Target normal cost	6 <u>0</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>01/01/2010</u>
Signature of actuary	Date
<u>NAME OF ACTUARY</u>	<u>08-99999</u>
Type or print name of actuary	Most recent enrollment number
<u>FIRM NAME OF ACTUARY</u>	<u>999-999-9999</u>
Firm name	Telephone number (including area code)
<u>LINE1 NYC, NY 10010</u>	
Address of the firm	

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8).....	0	0
10 Interest on item 9 using prior year's actual return of <u>0.00</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>0.00</u> %		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance.....		0
12 Reduction in balances due to elections or deemed elections.....	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	0	0

Part III Funding percentages		
14 Funding target attainment percentage.....	14	0.00 %
15 Adjusted funding target attainment percentage.....	15	0.00 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	0.00 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	0.00 %

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)	0	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	0
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? <input type="checkbox"/> Yes <input type="checkbox"/> No		
c If 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of Quarter of this plan year		
(1) 1st	(2) 2nd	(4) 4th
0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 0.00 %	2nd segment: 0.00 %	3rd segment: 0.00 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)	21b			0
22 Weighted average retirement age	22			0
23 Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27 1

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	0
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month <u>01</u> Day <u>01</u> Year <u>2009</u>) and the waived amount	33	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	0
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	0
38 Interest-adjusted excess contributions for current year (see instructions).....	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

<div>SCHEDULE I (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Financial Information—Small Plan 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.</div>	<div>OMB No. 1210-0110 2009 This Form is Open to Public Inspection</div>
For calendar plan year 2009 or fiscal plan year beginning 12/31/2007 and ending 12/30/2008		
A Name of plan KINGS PARK PHYSICAL THERAPY RETIREMENT PLAN AND TRUST		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 KINGS PARK PHYSICAL THERAPY PC		D Employer Identification Number (EIN) 11-2941880

Complete Schedule I if the plan covered fewer than 100 participants as of the beginning of the plan year. You may also complete Schedule I if you are filing as a small plan under the 80-120 participant rule (see instructions). Complete Schedule H if reporting as a large plan or DFE.

Part I Small Plan Financial Information

Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. 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.

1 Plan Assets and Liabilities:		(a) Beginning of Year	(b) End of Year
a Total plan assets	1a	176611	189246
b Total plan liabilities	1b	0	0
c Net plan assets (subtract line 1b from line 1a)	1c	176611	189246
2 Income, Expenses, and Transfers for this Plan Year:		(a) Amount	(b) Total
a Contributions received or receivable:			
(1) Employers	2a(1)	7338	
(2) Participants	2a(2)	0	
(3) Others (including rollovers)	2a(3)	0	
b Noncash contributions	2b	0	
c Other income	2c	5298	
d Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c)	2d		12636
e Benefits paid (including direct rollovers)	2e	0	
f Corrective distributions (see instructions)	2f	0	
g Certain deemed distributions of participant loans (see instructions)	2g	0	
h Administrative service providers (salaries, fees, and commissions)	2h	0	
i Other expenses	2i	0	
j Total expenses (add lines 2e, 2f, 2g, 2h, and 2i)	2j		0
k Net income (loss) (subtract line 2j from line 2d)	2k		12636
l Transfers to (from) the plan (see instructions)	2l		0

3 Specific Assets: If the plan held assets at anytime during the plan year in any of the following categories, check "Yes" and enter the current value of any assets remaining in the plan as of the end of the plan year. Allocate the value of the plan's interest in a commingled trust containing the assets of more than one plan on a line-by-line basis unless the trust meets one of the specific exceptions described in the instructions.

	Yes	No	Amount
a Partnership/joint venture interests	3a	X	0
b Employer real property	3b	X	0
c Real estate (other than employer real property)	3c	X	0
d Employer securities	3d	X	0
e Participant loans	3e	X	0

	Yes	No	Amount
3f Loans (other than to participants)		X	0
g Tangible personal property		X	0

Part II	Compliance Questions
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4 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	0
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of plan year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance.		X	0
c Were any leases to which the plan was a party in default or classified during the year as uncollectible?		X	0
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)		X	0
e Was the plan covered by a fidelity bond?		X	0
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	0
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	0
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	0
i Did the plan at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interest?		X	0
j Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
k Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? If "No," attach an IQPA's report or 2520.104-50 statement. (See instructions on waiver eligibility and conditions.)	X		
l Has the plan failed to provide any benefit when due under the plan?		X	0
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: 0

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

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

**SCHEDULE B
(Form 5500)**

Department of the Treasury
Internal Revenue Service
Department 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

2007

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

For calendar plan year 2007 or fiscal plan year beginning 12/31/2007, and ending 12/30/2008,

▶ **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 KINGS PARK PHYSICAL THERAPY RETIREMENT PLAN AND		B Three-digit plan number ... ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ KINGS PARK PHYSICAL THERAPY PC		D Employer Identification Number 11-2941880
E Type of plan: (1) <input type="checkbox"/> Multiemployer (2) <input checked="" type="checkbox"/> Single-employer (3) <input type="checkbox"/> Multiple-employer		F <input checked="" type="checkbox"/> 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 12 Day 31 Year 2007

b Assets:

(1) Current value of assets	b(1)	176632
(2) Actuarial value of assets for funding standard account	b(2)	176632
c (1) Accrued liability for plans using immediate gain methods	c(1)	
(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)	149312
(c) Normal cost under entry age normal method	c(2)(c)	7484

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**

Susan Eissler

Signature of actuary

SUSAN EISSLER

Type or print name of actuary

NATIONAL RETIREMENT PLAN ADVISORS

Firm name

ONE NATIONAL LIFE DRIVE
MONTPELIER

VT

05604

Address of the firm

12/29/09

Date

G

08-05466

Most recent enrollment number

802-229-3601

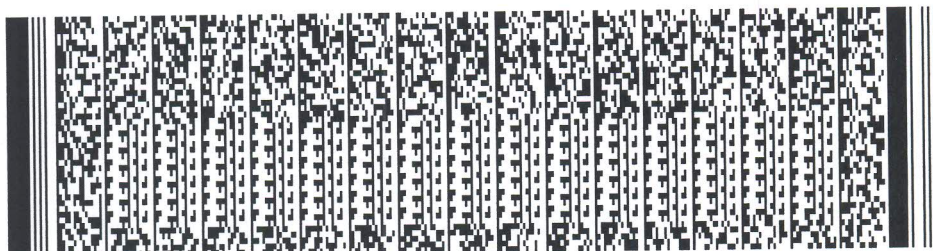
Telephone number (including area code)

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.

v10.1

Schedule B (Form 5500) 2007



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)	134134
(b) Expected increase in current liability due to benefits accruing during the plan year	d(2)(b)	21264
(c) Current liability computed at highest allowable interest rate (see instructions)	d(2)(c)	118535
(d) Expected release from "RPA '94" current liability for the plan year	d(2)(d)	0
(3) Expected plan disbursements for the plan year	d(3)	0

2 Operational information as of beginning of this plan year:

a Current value of the assets (see instructions)		2a	176632
b "RPA '94" current liability:			
	(1) No. of Persons	(2) Vested Benefits	(3) Total Benefits
(1) For retired participants and beneficiaries receiving payments	0	0	0
(2) For terminated vested participants	7	6553	23024
(3) For active participants	4	111110	111110
(4) Total	11	117663	134134
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:

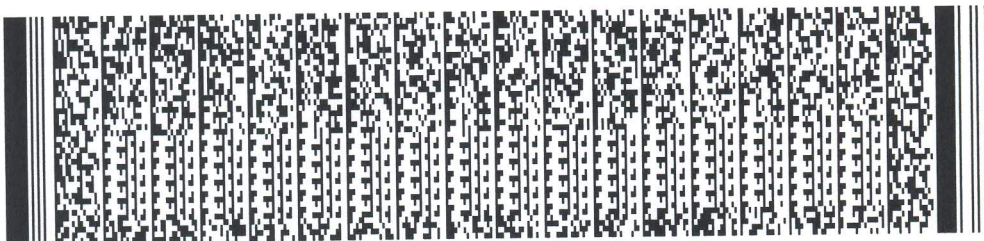
(a) Month-Day-Year	(b) Amount paid by employer	(c) Amount paid by employees	(a) Month-Day-Year	(b) Amount paid by employer	(c) Amount paid by employees
10/30/2007	3268				
12/21/2007	1833				
03/03/2008	1835				
05/22/2008	3670				
3 Totals ▶ (b)				10606	(c)

4 Quarterly contributions and liquidity shortfall(s):

a Plans other than multiemployer plans, enter funded current liability percentage for preceding year (see instructions)	4a	100.0 %
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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



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:

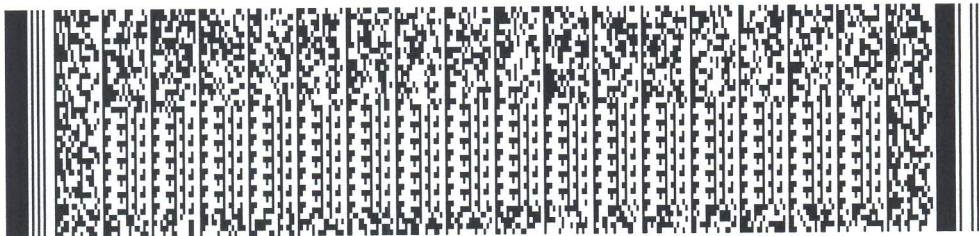
- a** Interest rate for "RPA '94" current liability **6a** 5.31 % ☐ N/A
- b** Weighted average retirement age **6b** 65 ☐ N/A
- c** Rates specified in insurance or annuity contracts ☐ N/A **6c**
- | | | Pre-retirement | | Post-retirement | | |
|---|--------------------|----------------|----|-----------------|----|------------------------------|
| | | Yes | No | Yes | No | |
| d Mortality table code for valuation purposes: | | | | | | |
| (1) Males | d(1) 0 | | | A | | |
| (2) Females | d(2) 0 | | | A | | |
| e Valuation liability interest rate | 6e 6.00 % | | | 6.00 % | | <input type="checkbox"/> N/A |
| f Expense loading | 6f 0.0 % | | | 0.0 % | | <input type="checkbox"/> N/A |
| g Annual withdrawal rates: | | | | | | |
| (1) Age 25 | g(1) 0.00 % | | | 0.00 % | | |
| (2) Age 40 | g(2) 0.00 % | | | 0.00 % | | |
| (3) Age 55 | g(3) 0.00 % | | | 0.00 % | | |
| h Salary scale | 6h 0.00 % | | | 0.00 % | | <input type="checkbox"/> N/A |
| i Estimated investment return on actuarial value of assets for year ending on the valuation date | 6i 10.2 % | | | 10.2 % | | |
| j Estimated investment return on current value of assets for year ending on the valuation date | 6j 10.2 % | | | 10.2 % | | |

7 New amortization bases established in the current plan year:

(1) Type of Base	(2) Initial Balance	(3) Amortization Charge/Credit
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0

8 Miscellaneous information:

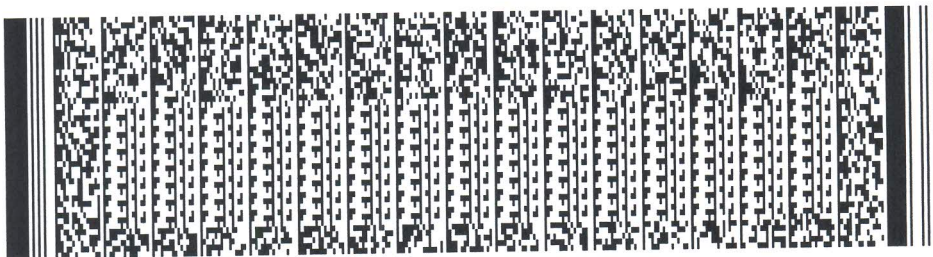
- a** If a waiver of a funding deficiency or an extension of an amortization period has been approved for this plan year, enter the date of the ruling letter granting the approval Month Day Year



- 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	8354
c Amortization charges as of valuation date:		
Outstanding Balance		
(1) All bases except funding waivers ▶ (\$ 0)	c(1)	0
(2) Funding waivers ▶ (\$ 0)	c(2)	0
d Interest as applicable on lines 9a, 9b, and 9c	9d	501
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 <input type="checkbox"/> N/A	9f	0
g Total charges. Add lines 9a through 9f	9g	8855
Credits to funding standard account:		
h Prior year credit balance, if any	9h	0
i Employer contributions. Total from column (b) of line 3.	9i	10606
Outstanding Balance		
j Amortization credits as of valuation date ▶ (\$ 0)	9j	0
k Interest as applicable to end of plan year on lines 9h, 9i, and 9j	9k	568
l Full funding limitation (FFL) and credits		
(1) ERISA FFL (accrued liability FFL)	l(1)	19122
(2) "RPA '94" override (90% current liability FFL)	l(2)	0
(3) FFL credit	l(3)	0
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	11174
o Credit balance: If line 9n is greater than line 9g, enter the difference	9o	2319
p Funding deficiency: If line 9g is greater than line 9n, enter the difference	9p	
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	

- 11** Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions ☒ Yes ☐ No



Schedule B Line 6 EIN 11-2941880 PLN 001

KINGS PARK PHYSICAL THERAPY

RETIREMENT PLAN AND TRUST

VALUATION AS OF 12/31/2007

Summary of Plan Provisions

Plan Effective Date	December 31, 2003
Plan Anniversary Date	December 31, 2007
Participation Eligibility	Minimum age: 21 and Minimum months of service: 12
Plan Entry Date	Plan anniversary nearest the satisfaction of the participation requirements
Normal Retirement Date	Plan anniversary nearest age 65 and plan anniversary nearest 5 years of participation
Normal Form of Benefit	Single Life Annuity (Qualified Joint and Survivor annuity is the required standard option)
Normal Retirement Benefit	65.987% of compensation Total retirement benefit reduced by 1/25 for each year of accrual service less than 25 Maximum years of past service: 0 IRC415 maximum annual benefit: \$180,000 Actuarially adjusted under IRC415(b) for benefit commencement age and benefit form Benefit limited to 100% of compensation Minimum benefit: 2% of compensation per year of topheavy plan participation up to 10 (actuarially adjusted for benefit form)
Compensation Definition	Highest consecutive 3 year average salary over all service Annual salary up to \$225,000 considered
Pre-Retirement Death Benefit	Lump sum payable on death of participant
Benefit Amount	Benefit supported by 66.66% theoretical ILP cost of retirement benefit (RR74-307) plus theoretical ILP auxiliary fund reserve Premium mode for increases: Special
Vested Retirement Benefit	Vesting Schedule: 20% a year after 2 years (100% after 6 years) Computation Period: Plan Years Based on Hours Worked Records
Accrued Retirement Benefit	The cash value of the contracts. Funding basis is the premiums payable on the contracts held by the plan. Values are based on guaranteed interest rates and settlement rates. The accrued benefit is the greater of the accrued benefit as of 12/31/2007 and the accruals under the current plan formula to the benefit determination date

Schedule B Line 6 EIN 11-2941880 PLN 001
KINGS PARK PHYSICAL THERAPY
RETIREMENT PLAN AND TRUST
VALUATION AS OF 12/31/2007
Summary of Actuarial Method and Assumptions

Normal Retirement Benefit

Actuarial Cost Method: Individual Spread Gain
(Level percent of pay cost method)

Pre-Retirement Valuation Assumptions

Investment Earnings 6% Effective annual rate

Retirement Valuation Assumptions

Investment Earnings 6% Effective annual rate

Mortality Table 1994 GAR PROJ 2002

Pre-Retirement Death Benefit

Plan Liability funded through individual insurance contracts

Insurance Company: National Life Insurance Company

Contract Type: NL LifeCareII Non Smoker

Illustrated Death Benefits assume new policies issued on December 31, 2007 and initial premiums are paid on that date

Premiums are reduced by dividends

Premium mode for increases: AMP

Pre-Retirement Actuarial Equivalence Assumptions

Investment Earnings 5.5% Effective annual rate

Retirement Actuarial Equivalence Assumptions

Investment Earnings 5.5% Effective annual rate

Mortality Table 1994 GAR PROJ 2002

OBRA87 Assumptions

Pre-Retirement for OBRA87 IRC404/412 Current Liability

Investment Earnings 5.31% Effective annual rate

Retirement for OBRA87 IRC404/412 Current Liability

Investment Earnings 5.31% Effective annual rate

Mortality Table 1994 GAR PROJ 2002

Schedule B Line 6 EIN 11-2941880 PLN 001
KINGS PARK PHYSICAL THERAPY
RETIREMENT PLAN AND TRUST
VALUATION AS OF 12/31/2007
Summary of Actuarial Method and Assumptions

RPA94 Assumptions

Pre-Retirement for RPA94 IRC404/412 Current Liability

Investment Earnings	5.31% Effective annual rate
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Retirement for RPA94 IRC404/412 Current Liability

Investment Earnings	5.31% Effective annual rate
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Mortality Table	412(I) 2007 CL-Optional Combined Table
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Assumptions for IRC415 Maximum Benefit Actuarial Adjustments

Investment Earnings	5% Effective annual rate
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Mortality Table	1994 GAR PROJ 2002
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Retirement Protection Act of 1994 Interest Rate for non-life annuities

Investment Earnings	5.5% Effective annual rate
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Attachment to Schedule B Lines 6 and 11
EIN: 11-2941880 PLN: 001
KINGS PARK PHYSICAL THERAPY
RETIREMENT PLAN AND TRUST
VALUATION AS OF 12/31/2007

#5 THE PLAN CHANGED FROM FULLY INSURED TO TRADITIONAL FUNDED
DEFINED BENEFIT

#6 and #11 Summary of Plan Provisions attachment

1. Cash balance plans – conversion assumptions – N/A
2. Plan status – ACTIVE
3. Optional forms of benefits: life, lump sum, joint and reduced to survivor annuities, term certain annuities for 5, 10 or 15 years
4. Special plan provisions not in Summary of Plan Provisions – N/A
5. Significant events that occurred during the year – none
6. Changes in eligibility or benefit provisions – N/A
7. Early retirement factors – none
8. Changes in actuarial assumptions or cost methods and justification for change – change from fully insured to traditional funded with all corresponding changes in assumptions and funding method