

<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 01/01/2009 and ending 12/31/2009	
A	This return/report is for: <div><div>☐ a multiemployer plan;</div><div>☒ a single-employer plan;</div><div>☐ a multiple-employer plan; or</div><div>☐ a DFE (specify) ____</div></div>
B	This return/report is: <div><div>☐ the first return/report;</div><div>☐ the final return/report;</div><div>☐ an amended return/report;</div><div>☐ a short plan year return/report (less than 12 months).</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: <div><div>☒ Form 5558;</div><div>☐ automatic extension;</div><div>☐ the DFVC program;</div><div>☐ special extension (enter description)</div></div>

Part II	Basic Plan Information—enter all requested information	
1a	Name of plan COGENT HEALTHCARE, INC. 401(K) PLAN	1b Three-digit plan number (PN) ▶ 001
		1c Effective date of plan 01/01/1997
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) COGENT HEALTHCARE, INC. 5410 MARYLAND WAY, SUITE 300 BRENTWOOD, TN 37027	2b Employer Identification Number (EIN) 33-0727542 2c Sponsor's telephone number 615-377-5580 2d Business code (see instructions) 621399

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.	10/06/2010	CHERYL SLACK
	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") COGENT HEALTHCARE, INC. 5410 MARYLAND WAY, SUITE 300 BRENTWOOD, TN 37027	3b Administrator's EIN 33-0727542 3c Administrator's telephone number 615-377-5580
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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	538
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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	429
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	57
d Subtotal. Add lines 6a , 6b , and 6c	6d	486
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	486
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	413
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:
 2E 2F 2G 2J 3D 3H 2T 2S

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) ☒ 1 **A** (Insurance Information)
 (4) ☒ **C** (Service Provider Information)
 (5) ☒ **D** (DFE/Participating Plan Information)
 (6) ☐ **G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 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 COGENT HEALTHCARE, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500. COGENT HEALTHCARE, INC.		
D Employer Identification Number (EIN) 33-0727542		

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

(a) Name of insurance carrier PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-1050034	93629	40400	486	01/01/2009	12/31/2009

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	692

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
UBS FINANCIAL SRVCS INS AGENCY INC 1000 HARBOR BLVD 7TH FLOOR WEEHAWKEN, NJ 07086-6790

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	692	SERVICES TO INSURER OR PLAN	4

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	800084
5 Current value of plan's interest under this contract in separate accounts at year end	5	8285

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

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

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **GUARANTEED GENERAL ACCOUNT CONTRACT**

b Balance at the end of the previous year	7b	551173
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c Additions: (1) Contributions deposited during the year	7c(1)	316091	
	7c(2)		
	7c(3)	18473	
	7c(4)		
	7c(5)	113037	
▶ LOAN REPAYMENTS, EXCHANGES			

(6) Total additions	7c(6)	447601
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d Total of balance and additions (add b and c(6))	7d	998774
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	75582	
(2) Administration charge made by carrier	7e(2)	88	
(3) Transferred to separate account	7e(3)		
(4) Other (specify below)	7e(4)	123020	

▶ **LOAN INITIATIONS, MISCELLANEOUS, EXCHANGES**

(5) Total deductions	7e(5)	198690
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f Balance at the end of the current year (subtract e(5) from d)	7f	800084
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions.....	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes.....	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.	10b	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 COGENT HEALTHCARE, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 COGENT HEALTHCARE, INC.	D Employer Identification Number (EIN) 33-0727542	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(b) Enter name and EIN or address of person who provided you disclosure 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)

UBS FINANCIAL SERVICES, INC.

13-2638166

(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?
33 71	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	8259	Yes ☐ No ☒

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

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(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?
13 15 37 50 64	NONE	3660	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

PRUDENTIAL INVESTMENT MANAGEMENT SE

13-4122960

(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?
63	NONE	0	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

THE PRUDENTIAL INSURANCE COMPANY OF

22-1211670

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 50 60 64	NONE	0	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 ☐

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
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	0
(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.	
ALLIANZ GLOBAL INVESTORS DIST., LLC 06-1500307	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 ALLIANZ NFJ SM CAP VAL A	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	0
(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.	
ALLIANZ GLOBAL INVESTORS DIST., LLC 06-1500307	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 PIMCO GNMA A	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	0
(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.	
COLUMBIA MANAGEMENT DISTRIBUTORS, I 04-3156901	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 COLUMBIA MID CAP VALUE A	

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
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	0
(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.	
EATON VANCE DISTRIBUTORS, INC. 04-3239487	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 EATON VANCE TAX MNG VALUE	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	0
(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.	
FUNDS DISTIBUTOR, INC. 13-3532663	50.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 MUNDER MID CAP CORE GR R	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	0
(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.	
INVESCO AIM DISTRIBUTORS, INC. 74-1894784	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 AIM ENERGY A	

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
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	0
(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.	
MFS FUND DISTRIBUTORS, INC. 04-3169826	50.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 MFS CORE GROWTH	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	0
(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.	
PIONEER FUNDS DISTRIBUTOR INC 04-3042318	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 PIONEER EMERGING MARKETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	0
(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.	
QUASAR DISTRIBUTORS LLC 39-1982827	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 FST AMER REAL EST SEC A	

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
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	0
(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.	
THORNBURG SECURITIES CORPORATION 85-0318563	50.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 THORNBURG INTERN VALUE R3	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	0
(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.	
AIM INVESTMENT SERVICES INC 76-0528004	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 AIM ENERGY A	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	0
(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.	
BOSTON FINANCIAL DATA SERVICE, INC 04-2526037	35.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 OAKMARK EQUITY AND INCOME	

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
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	0
(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.	
BOSTON FINANCIAL DATA SERVICE, INC 04-2526037	55.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 WELLS FARGO ADV SM CP A	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	0
(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.	
BOSTON FINANCIAL DATA SERVICES, INC 04-2526037	20.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 THORNBURG INTERN VALUE R3	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	0
(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.	
BOSTON FINANCIAL DATA SVCS 04-2526037	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 ALLIANZ NFJ SM CAP VAL A	

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
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	0
(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.	
COLUMBIA MANAGEMENT SERVICES INC 04-2838628	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 COLUMBIA MID CAP VALUE A	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	0
(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.	
MFS SERVICE CENTER INC /TA 04-2865649	15.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 MFS CORE GROWTH	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	0
(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.	
PFPC GLOBAL SERVICES 23-7801381	20.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 PIMCO GNMA A	

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
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	0
(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.	
PIONEER INVEST MGT SHAREHLDERS SVCS, 04-2890696	40.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 PIONEER EMERGING MARKETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	0
(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.	
PNC GLOBAL INVESMNT SRVCNG U.S. INC 04-2871943	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 EATON VANCE TAX MNG VALUE	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	0
(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.	
PNC GLOBAL INVESMNT SRVCNG U.S. INC 04-2871943	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 MUNDER MID CAP CORE GR R	

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
THE PRUDENTIAL INSURANCE COMPANY OF	61 72	0
(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.	
PRUDENTIAL INVESTMENTS, LLC 22-3468527	21.500 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 6/30/2009 DRYDEN STOCK INDEX FUND	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	60	0
(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.	
PRUDENTIAL MUTUAL FUND SERVICES, LL 22-3489487	13.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 DRYDEN STOCK INDEX FUND	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	0
(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.	
US BANCORP FUND SERVICES, LLC 39-0281260	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 FST AMER REAL EST SEC A	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2009 This Form is Open to Public Inspection
For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2009</u> and ending <u>12/31/2009</u>		
A Name of plan <u>COGENT HEALTHCARE, INC. 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>COGENT HEALTHCARE, INC.</u>	D Employer Identification Number (EIN) <u>33-0727542</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)		
	(2) Participant contributions	1b(2)		
	(3) Other	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
	(2) U.S. Government securities	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)	78610	112567
	(9) Value of interest in common/collective trusts	1c(9)		
	(10) Value of interest in pooled separate accounts	1c(10)	0	8285
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	3097406	5649727
	(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	551173	800084
	(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	3727189	6570663

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	3727189	6570663
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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)		
(B) Participants	2a(1)(B)	2301203	
(C) Others (including rollovers)	2a(1)(C)	18744	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2319947

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	6099	
(F) Other	2b(1)(F)	18473	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		24572

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	60738	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		60738

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(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)		
(B) Other	2b(5)(B)		
(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)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		5
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		1068439
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		3473701

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	626405	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		626405
f Corrective distributions (see instructions)	2f		15
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	3807	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		3807
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		630227

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2843474
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: PORTER & HUNT, LLP

(2) EIN: 26-0526165

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		275000
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.
---	--	--

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

A Name of plan <u>COGENT HEALTHCARE, INC. 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>COGENT HEALTHCARE, INC.</u>	D Employer Identification Number (EIN) <u>33-0727542</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>22-1211670</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
-----------------	-------------------

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
--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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): _____

COGENT HEALTHCARE, INC 401(k) PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

COGENT HEALTHCARE, INC 401(k) PLAN

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FINANCIAL STATEMENTS AND SCHEDULE

DECEMBER 31, 2009 AND 2008

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PORTER & HUNT, LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

October 4, 2010

To the Participants and Administrator of
Cogent Healthcare, Inc 401(k) Plan:

We were engaged to audit the financial statements and supplemental schedule of Cogent Healthcare, Inc 401(k) Plan (the "Plan") as of December 31, 2009 and 2008 and for the years then ended, as listed in the accompanying index. These financial statements and schedules are the responsibility of the Plan's Administrator.

As permitted by Section 29 CFR 2520.103-8 of the Department of Labor 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 described in Note 5 and Schedule I, which was certified by Prudential Retirement Insurance and Annuity Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the trustee held the Plan's investment assets and executed investment transactions. The Plan Administrator has obtained a certification from the trustee as of 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 schedules taken as a whole. The form and content of the information included in the financial statements and schedules, other than that derived from the information certified by the trustee, has 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 Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

PORTER & HUNT, LLP

COGENT HEALTHCARE, INC 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
ASSETS:		
Investments, at fair value:		
Interest in registered investment companies	\$ 5,649,727	\$ 3,097,406
Pooled separate accounts	8,285	-
Guaranteed income fund	800,084	551,173
Participant loans	<u>112,567</u>	<u>78,610</u>
Total assets	6,570,663	3,727,189
LIABILITY:	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS, at fair value	6,570,663	3,727,189
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 6,570,663</u></u>	<u><u>\$ 3,727,189</u></u>

See Independent Auditors' Report and notes to the financial statements.

COGENT HEALTHCARE, INC 401(K) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
<i>Additions to net assets attributed to:</i>		
Investment income (loss):		
Net appreciation (depreciation) in fair value of investments	\$ 1,129,182	\$ (1,343,581)
Interest	<u>24,572</u>	<u>10,758</u>
Total investment income (loss)	<u>1,153,754</u>	<u>(1,332,823)</u>
Contributions:		
Participant contributions	2,301,203	1,902,415
Rollovers	<u>18,744</u>	<u>69,972</u>
Total contributions	<u>2,319,947</u>	<u>1,972,387</u>
Total additions	<u>3,473,701</u>	<u>639,564</u>
<i>Deductions from net assets attributed to:</i>		
Benefits paid to participants	626,405	916,480
Corrective distributions	15	3,859
Administrative fees	<u>3,807</u>	<u>1,502</u>
Total deductions	<u>630,227</u>	<u>921,841</u>
NET INCREASE (DECREASE)	2,843,474	(282,277)
NET ASSETS AVAILABLE FOR BENEFITS, beginning of year	<u>3,727,189</u>	<u>4,009,466</u>
NET ASSETS AVAILABLE FOR BENEFITS, end of year	<u><u>\$ 6,570,663</u></u>	<u><u>\$ 3,727,189</u></u>

See Independent Auditors' Report and notes to the financial statements.

COGENT HEALTHCARE, INC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

1. DESCRIPTION OF PLAN

The following description of the Cogent Healthcare, Inc 401(k) Plan Employees' 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan was adopted on January 1, 1997, and qualifies as a defined contribution retirement plan for Cogent Healthcare, Inc (the "Company") eligible employees. This Plan was established for the purpose of providing retirement benefits to eligible employees in accordance with the Plan. The Plan is intended to satisfy the provisions of Section 401(k) of the Internal Revenue Code ("IRC") of 1986, as amended. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Participant Eligibility

Each of the Company's employees is eligible to participate in the 401(k) Plan after attaining age 21 and completing three months of service. To be eligible for nonelective employer contributions, employees have to be employed on the last day of the plan year and have completed 1,000 hours of service. The entry dates are the first day of each month after meeting the eligibility requirements.

Contributions

The Company's eligible employees may contribute up to 100% of compensation or the 402(g) limit and/or the ADP test limit for highly compensated employees. The 402(g) limit for 2009 and 2008 was \$16,500 and \$15,500, respectively. In addition, all eligible employees who have attained age 50 before the close of the Plan year shall be eligible to make catch-up contributions in accordance with, and subject to the limitations of, Code Section 414(v).

The Company may also make discretionary matching and nonelective contributions to the plan. For the years ended December 31, 2009 and 2008, the Company elected not to make any employer contributions.

Participant Accounts

Each participant's account is credited with the participant's allocation of (a) the Company's matching contribution, (b) the Company's discretionary contribution, (c) the participant's contribution and, (d) Plan earnings.

COGENT HEALTHCARE, INC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

1. DESCRIPTION OF PLAN - (Continued)

Investment of Plan Funds

A participant may invest his or her respective share in all employee contributions into any one of the investment options offered by Prudential Retirement Insurance and Annuity Company ("Prudential").

Allocation of Investment Activity

The net increase or decrease in such values resulting from fund income and allocated expenses, if any, are apportioned to each participant's account in proportion to the value of the participant's account as compared to the investment fund as a whole.

Vesting

Participants are one hundred percent (100%) vested in their contributions plus actual earnings thereon. Participants become vested in their Company matching contributions and profit sharing account and any earnings as follows:

<u>Years of Service For Vesting</u>	<u>Percent Vested</u>
Less than three years of service	0%
After three years of service	100%

Forfeitures

Amounts forfeited from terminating participants' non-vested portion of their Company matching contribution account and Company discretionary contribution account and earnings on Company contributions are used first to pay plan expenses then to reduce future employer contributions. There were no forfeitures for the years ended December 31, 2009 and 2008, respectively.

Payment of Benefits

Retired or terminated participants receive one hundred percent (100%) of their pre-tax contribution as soon as administratively possible following retirement, termination or upon becoming disabled. Benefits are recorded when paid.

COGENT HEALTHCARE, INC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

1. DESCRIPTION OF PLAN - (Continued)

Participant Loans

The Plan has a provision which allows participants to borrow from their vested account balance. The minimum loan amount is \$1,000 and the maximum loan is 50% of the participant's vested balance to a maximum of \$50,000. Loan repayments of principal and interest are made through payroll deductions over a period of one to five years. The interest rate is established by the Company at the time of the loan based on the prime rate plus 1% reported by the U.S. Federal Reserve on the last business day of a calendar quarter.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting Basis

The financial statements are prepared using the accrual method of accounting.

Date of Management's Review

Subsequent events were evaluated through October 4, 2010, which is the date the financial statements were available to be used.

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Basis of Accounting for Investment Contracts

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts, because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. As required by the FSP, the statement of net assets available for benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

COGENT HEALTHCARE, INC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Quoted market prices are used to value investments. Shares of mutual funds and pooled separate accounts are valued at the net asset value of shares held by the Plan at year-end. Participant loans are valued at their outstanding balances, which approximate fair value. The fair value of the guaranteed income fund (investment contract) is calculated by discounting the related cash flows based on current yields of similar instruments with comparable durations.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date.

Non-Distributed Benefits

The Plan does not accrue non-distributed benefits related to participants who have withdrawn from the Plan, but recognizes such benefits as a deduction from net assets in the period in which such benefits are paid.

Non-Discrimination for Employee and Employer Contributions

The Plan, as required by the IRC, performs annual tests between highly compensated participants versus non-highly compensated participants to ensure that highly compensated participants are not disproportionately favored under the Plan. If the Plan fails the tests, it must refund excess deferral contributions. Excess deferrals at December 31, 2009 and 2008 were \$-0- and \$3,859, respectively.

3. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become one hundred percent (100%) vested in their accounts.

4. TAX STATUS

The Plan adopted a proto-type Plan which received a favorable determination letter dated June 3, 2004 stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has since been amended and restated. The plan administrator believes that the Plan is currently designed and being operated in compliance with applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

COGENT HEALTHCARE, INC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

5. INFORMATION CERTIFIED BY THE PLAN'S TRUSTEES

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, Prudential, the trustee has certified to the completeness and accuracy of the interest in registered investment companies, pooled accounts, and guaranteed income funds (at contract value) reflected on the accompanying statements of net assets available for benefits as of December 31, 2009 and 2008, the information in the schedule of assets held at year end at December 31, 2009 and the related investment activity reflected in the statements of changes in net assets available for benefits for the period from July 1, 2008 to December 31, 2009. State Street Bank and Trust has certified the related investment activity reflected in the statements of changes in net assets available for benefits for the period from January 1, 2008 to June 30, 2008.

6. INVESTMENTS

The following table represents the fair value of investments at December 31, 2009 and 2008. Investments that represent 5 percent or more of the Plan's net assets are separately identified.

Investments at fair value as determined by
quoted market price:

	<u>2009</u>	<u>2008</u>
Dryden Stock Index Fund Z	387,405	229,796
Thornburg Intern Value Fund R3	1,093,816	573,180
Columbia Mid Cap Value Fund A	465,938	221,106
Eaton Vance Tax MNG Value Fund	730,369	438,621
MFS Core Growth Fund	516,305	268,593
PIMCO GMNA Fund A	706,085	542,751
Oakmark Equity and Income Fund	554,588	375,496
Other	<u>1,203,506</u>	<u>447,863</u>
	5,658,012	3,097,406

Investment at contract value:

Guaranteed Income Fund	800,084	551,173
------------------------	---------	---------

Investment at book value:

Participant loans	<u>112,567</u>	<u>78,610</u>
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\$ 6,570,663 \$ 3,727,189

COGENT HEALTHCARE, INC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

6. INVESTMENTS – (Continued)

During 2009 and 2008, the Plan's investments (including investments bought, sold and held during the year) appreciated (depreciated) in value by \$1,129,182 and \$(1,343,581), respectively as follows:

	<u>2009</u>	<u>2008</u>
Interest in registered investment companies	\$ 1,129,177	\$ (1,343,581)
Pooled accounts	<u>5</u>	<u>-</u>
	\$ <u>1,129,182</u>	\$ <u>(1,343,581)</u>

7. INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan entered into a group annuity contract with Prudential. Prudential maintains the contributions in a general (fixed) account. The accounts are credited with earnings on the underlying investments and charged for Plan withdrawals and administrative expenses charged by Prudential. The fund is considered a fully benefit-responsive investment contract (as described in Note 2), and thus the fund is presented in the statement of net assets available for benefits at fair value, with an adjustment from fair value to contract value which represents contributions made under the contract, plus earnings at guaranteed interest rates, less withdrawals and administrative expenses. The average yield for the fixed account was 2.4% and 3.10% for the years ended December 31, 2009 and 2008, respectively.

The following table presents the adjustments from fair value to contract value for the guaranteed fund:

	<u>2009</u>	<u>2008</u>
Fair value of guaranteed fund	\$ 800,084	\$ 551,173
Contract value adjustment	<u>-</u>	<u>-</u>
Contract value of guaranteed fund	\$ <u>800,084</u>	\$ <u>551,173</u>

COGENT HEALTHCARE, INC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

8. FAIR VALUE MEASUREMENT

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits.

<u>December 31, 2009</u>		<u>Fair Value Measurement Using:</u>		
		Quoted Prices in Active Markets For identical Assets <u>(Level 1)</u>	Significant Other Observable Inputs <u>(Level 2)</u>	Significant Unobservable Inputs <u>(Level 3)</u>
	<u>Fair Value</u>			
Mutual funds	\$ 5,649,727	\$ 5,649,727	\$ -	\$ -
Pooled accounts	8,285	8,285	-	-
Guaranteed fund	800,084	-	800,084	-
Participant loans	<u>112,567</u>	<u>-</u>	<u>-</u>	<u>112,567</u>
	<u>\$ 6,570,663</u>	<u>\$ 5,658,012</u>	<u>\$ 800,084</u>	<u>\$ 112,567</u>

<u>December 31, 2008</u>		<u>Fair Value Measurement Using:</u>		
		Quoted Prices in Active Markets For identical Assets <u>(Level 1)</u>	Significant Other Observable Inputs <u>(Level 2)</u>	Significant Unobservable Inputs <u>(Level 3)</u>
	<u>Fair Value</u>			
Mutual funds	\$ 3,097,406	\$ 3,097,406	\$ -	\$ -
Guaranteed fund	551,173	-	551,173	-
Participant loans	<u>78,610</u>	<u>-</u>	<u>-</u>	<u>78,610</u>
	<u>\$ 3,727,189</u>	<u>\$ 3,097,406</u>	<u>\$ 551,173</u>	<u>\$ 78,610</u>

SFAS No. 157, Fair Value Measurements, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not available.

COGENT HEALTHCARE, INC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

8. FAIR VALUE MEASUREMENT – (Continued)

Level 1 Fair Value Measurements

The fair value of the mutual funds and pooled separate accounts is based on quoted net asset values of the shares held at year end.

Level 2 Fair Value Measurements

The fair value of the guaranteed fund is determined by discounting the related cash flows based on current yields of similar instruments with comparable durations.

Level 3 Fair Value Measurements

The participant loans are not actively traded and significant other observable inputs are not available. The fair value of participant loans is equal to the amortized cost of the loans because the loans are secured by each respective participant's account balance. The following table provides further details of the Level 3 fair value measurement.

Fair Value Measurements Using Significant Unobservable Inputs (Level 3)

	<u>2009</u>	<u>2008</u>
	Participant <u>Loans</u>	Participant <u>Loans</u>
Beginning balance	\$ 78,610	\$ 17,629
Gain included in net assets for benefits	-	-
Purchases, sales, issuances, and settlements	<u>33,957</u>	<u>60,981</u>
Ending balance	<u>\$ 112,567</u>	<u>\$ 78,610</u>

9. RISKS AND UNCERTAINTIES

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

COGENT HEALTHCARE, INC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

10. PLAN AMENDMENTS

On December 8, 2009 the plan was amended to adopt the Prudential Retirement Prototype Plan document and the Final Section 415 Regulations. Plan participants should refer to the plan adoption agreement and amendment for a more complete description of the plans provisions.

COGENT HEALTHCARE, INC 401(K) PLAN
Plan FEIN#: 33-0727542
Plan # 001
SCHEDULE OF ASSETS HELD AT YEAR END
DECEMBER 31, 2009

(a)	(b) Identity	(c) Description of asset	(d) Cost	(e) Current Value
*	Prudential Retirement Insurance and Annuity Company	Guaranteed Income Fund	**	\$ 800,084
*	Prudential Retirement Insurance and Annuity Company	Long-term Income & Equity Fund	**	4,135
*	Prudential Retirement Insurance and Annuity Company	Long-term Conservative Fund	**	4,150
	Prudential Retirement Insurance and Annuity Company	Dryden Stock Index Fund Z	**	387,405
	Prudential Retirement Insurance and Annuity Company	Thornburg Intern Value Fund R3	**	1,093,816
	Prudential Retirement Insurance and Annuity Company	Columbia Mid Cap Value Fund A	**	465,938
	Prudential Retirement Insurance and Annuity Company	AIM Energy Fund	**	7,131
	Prudential Retirement Insurance and Annuity Company	Allianz NFJ Small Cap Value Fund A	**	302,261
	Prudential Retirement Insurance and Annuity Company	Wells Fargo Adv Small Cap Fund A	**	274,943
	Prudential Retirement Insurance and Annuity Company	First American Real Estate Securities Fund	**	55,726
	Prudential Retirement Insurance and Annuity Company	Munder Mid Cap Core Growth fund R	**	245,762
	Prudential Retirement Insurance and Annuity Company	Eaton Vance Tax MNG Value Fund	**	730,369
	Prudential Retirement Insurance and Annuity Company	MFS Core Growth Fund	**	516,305
	Prudential Retirement Insurance and Annuity Company	PIMCO GMNA Fund A	**	706,085
	Prudential Retirement Insurance and Annuity Company	Pioneer Emerging Markets Fund	**	309,398
	Prudential Retirement Insurance and Annuity Company	Oakmark Equity and Income Fund	**	554,588
*	Prudential Retirement Insurance and Annuity Company	Participant loans (Interest 4.25% to 10.25%)	-	112,567
				\$ 6,570,663

* A party-in-interest as defined by ERISA

** Disclosure of this information is not required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA when the account is participant directed.

COGENT HEALTHCARE, INC 401(K) PLAN
Plan FEIN#: 33-0727542
Plan # 001
Schedule H, Part IV, Line 4i
SCHEDULE OF ASSETS HELD AT YEAR END
DECEMBER 31, 2009

(a)	(b) Identity	(c) Description of asset	(d) Cost	(e) Current Value
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*	Prudential Retirement Insurance and Annuity Company	Long-term Income & Equity Fund	**	4,135
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	Prudential Retirement Insurance and Annuity Company	Oakmark Equity and Income Fund	**	554,588
*	Prudential Retirement Insurance and Annuity Company	Participant loans (Interest 4.25% to 10.25%)	-	112,567
				<u>\$ 6,570,663</u>

COGENT HEALTHCARE, INC 401(k) PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

COGENT HEALTHCARE, INC 401(k) PLAN

INDEX TO

FINANCIAL STATEMENTS AND SCHEDULE

DECEMBER 31, 2009 AND 2008

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PORTER & HUNT, LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

October 4, 2010

To the Participants and Administrator of
Cogent Healthcare, Inc 401(k) Plan:

We were engaged to audit the financial statements and supplemental schedule of Cogent Healthcare, Inc 401(k) Plan (the "Plan") as of December 31, 2009 and 2008 and for the years then ended, as listed in the accompanying index. These financial statements and schedules are the responsibility of the Plan's Administrator.

As permitted by Section 29 CFR 2520.103-8 of the Department of Labor 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 described in Note 5 and Schedule I, which was certified by Prudential Retirement Insurance and Annuity Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the trustee held the Plan's investment assets and executed investment transactions. The Plan Administrator has obtained a certification from the trustee as of 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 schedules taken as a whole. The form and content of the information included in the financial statements and schedules, other than that derived from the information certified by the trustee, has 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 Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

PORTER & HUNT, LLP

COGENT HEALTHCARE, INC 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
ASSETS:		
Investments, at fair value:		
Interest in registered investment companies	\$ 5,649,727	\$ 3,097,406
Pooled separate accounts	8,285	-
Guaranteed income fund	800,084	551,173
Participant loans	<u>112,567</u>	<u>78,610</u>
Total assets	6,570,663	3,727,189
LIABILITY:	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS, at fair value	6,570,663	3,727,189
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 6,570,663</u></u>	<u><u>\$ 3,727,189</u></u>

See Independent Auditors' Report and notes to the financial statements.

COGENT HEALTHCARE, INC 401(K) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
<i>Additions to net assets attributed to:</i>		
Investment income (loss):		
Net appreciation (depreciation) in fair value of investments	\$ 1,129,182	\$ (1,343,581)
Interest	<u>24,572</u>	<u>10,758</u>
Total investment income (loss)	<u>1,153,754</u>	<u>(1,332,823)</u>
Contributions:		
Participant contributions	2,301,203	1,902,415
Rollovers	<u>18,744</u>	<u>69,972</u>
Total contributions	<u>2,319,947</u>	<u>1,972,387</u>
Total additions	<u>3,473,701</u>	<u>639,564</u>
<i>Deductions from net assets attributed to:</i>		
Benefits paid to participants	626,405	916,480
Corrective distributions	15	3,859
Administrative fees	<u>3,807</u>	<u>1,502</u>
Total deductions	<u>630,227</u>	<u>921,841</u>
NET INCREASE (DECREASE)	2,843,474	(282,277)
NET ASSETS AVAILABLE FOR BENEFITS, beginning of year	<u>3,727,189</u>	<u>4,009,466</u>
NET ASSETS AVAILABLE FOR BENEFITS, end of year	<u><u>\$ 6,570,663</u></u>	<u><u>\$ 3,727,189</u></u>

See Independent Auditors' Report and notes to the financial statements.

COGENT HEALTHCARE, INC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

1. DESCRIPTION OF PLAN

The following description of the Cogent Healthcare, Inc 401(k) Plan Employees' 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan was adopted on January 1, 1997, and qualifies as a defined contribution retirement plan for Cogent Healthcare, Inc (the "Company") eligible employees. This Plan was established for the purpose of providing retirement benefits to eligible employees in accordance with the Plan. The Plan is intended to satisfy the provisions of Section 401(k) of the Internal Revenue Code ("IRC") of 1986, as amended. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Participant Eligibility

Each of the Company's employees is eligible to participate in the 401(k) Plan after attaining age 21 and completing three months of service. To be eligible for nonelective employer contributions, employees have to be employed on the last day of the plan year and have completed 1,000 hours of service. The entry dates are the first day of each month after meeting the eligibility requirements.

Contributions

The Company's eligible employees may contribute up to 100% of compensation or the 402(g) limit and/or the ADP test limit for highly compensated employees. The 402(g) limit for 2009 and 2008 was \$16,500 and \$15,500, respectively. In addition, all eligible employees who have attained age 50 before the close of the Plan year shall be eligible to make catch-up contributions in accordance with, and subject to the limitations of, Code Section 414(v).

The Company may also make discretionary matching and nonelective contributions to the plan. For the years ended December 31, 2009 and 2008, the Company elected not to make any employer contributions.

Participant Accounts

Each participant's account is credited with the participant's allocation of (a) the Company's matching contribution, (b) the Company's discretionary contribution, (c) the participant's contribution and, (d) Plan earnings.

COGENT HEALTHCARE, INC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

1. DESCRIPTION OF PLAN - (Continued)

Investment of Plan Funds

A participant may invest his or her respective share in all employee contributions into any one of the investment options offered by Prudential Retirement Insurance and Annuity Company ("Prudential").

Allocation of Investment Activity

The net increase or decrease in such values resulting from fund income and allocated expenses, if any, are apportioned to each participant's account in proportion to the value of the participant's account as compared to the investment fund as a whole.

Vesting

Participants are one hundred percent (100%) vested in their contributions plus actual earnings thereon. Participants become vested in their Company matching contributions and profit sharing account and any earnings as follows:

<u>Years of Service For Vesting</u>	<u>Percent Vested</u>
Less than three years of service	0%
After three years of service	100%

Forfeitures

Amounts forfeited from terminating participants' non-vested portion of their Company matching contribution account and Company discretionary contribution account and earnings on Company contributions are used first to pay plan expenses then to reduce future employer contributions. There were no forfeitures for the years ended December 31, 2009 and 2008, respectively.

Payment of Benefits

Retired or terminated participants receive one hundred percent (100%) of their pre-tax contribution as soon as administratively possible following retirement, termination or upon becoming disabled. Benefits are recorded when paid.

COGENT HEALTHCARE, INC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

1. DESCRIPTION OF PLAN - (Continued)

Participant Loans

The Plan has a provision which allows participants to borrow from their vested account balance. The minimum loan amount is \$1,000 and the maximum loan is 50% of the participant's vested balance to a maximum of \$50,000. Loan repayments of principal and interest are made through payroll deductions over a period of one to five years. The interest rate is established by the Company at the time of the loan based on the prime rate plus 1% reported by the U.S. Federal Reserve on the last business day of a calendar quarter.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting Basis

The financial statements are prepared using the accrual method of accounting.

Date of Management's Review

Subsequent events were evaluated through October 4, 2010, which is the date the financial statements were available to be used.

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Basis of Accounting for Investment Contracts

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts, because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. As required by the FSP, the statement of net assets available for benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

COGENT HEALTHCARE, INC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Quoted market prices are used to value investments. Shares of mutual funds and pooled separate accounts are valued at the net asset value of shares held by the Plan at year-end. Participant loans are valued at their outstanding balances, which approximate fair value. The fair value of the guaranteed income fund (investment contract) is calculated by discounting the related cash flows based on current yields of similar instruments with comparable durations.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date.

Non-Distributed Benefits

The Plan does not accrue non-distributed benefits related to participants who have withdrawn from the Plan, but recognizes such benefits as a deduction from net assets in the period in which such benefits are paid.

Non-Discrimination for Employee and Employer Contributions

The Plan, as required by the IRC, performs annual tests between highly compensated participants versus non-highly compensated participants to ensure that highly compensated participants are not disproportionately favored under the Plan. If the Plan fails the tests, it must refund excess deferral contributions. Excess deferrals at December 31, 2009 and 2008 were \$-0- and \$3,859, respectively.

3. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become one hundred percent (100%) vested in their accounts.

4. TAX STATUS

The Plan adopted a proto-type Plan which received a favorable determination letter dated June 3, 2004 stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has since been amended and restated. The plan administrator believes that the Plan is currently designed and being operated in compliance with applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

COGENT HEALTHCARE, INC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

5. INFORMATION CERTIFIED BY THE PLAN'S TRUSTEES

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, Prudential, the trustee has certified to the completeness and accuracy of the interest in registered investment companies, pooled accounts, and guaranteed income funds (at contract value) reflected on the accompanying statements of net assets available for benefits as of December 31, 2009 and 2008, the information in the schedule of assets held at year end at December 31, 2009 and the related investment activity reflected in the statements of changes in net assets available for benefits for the period from July 1, 2008 to December 31, 2009. State Street Bank and Trust has certified the related investment activity reflected in the statements of changes in net assets available for benefits for the period from January 1, 2008 to June 30, 2008.

6. INVESTMENTS

The following table represents the fair value of investments at December 31, 2009 and 2008. Investments that represent 5 percent or more of the Plan's net assets are separately identified.

Investments at fair value as determined by
quoted market price:

	<u>2009</u>	<u>2008</u>
Dryden Stock Index Fund Z	387,405	229,796
Thornburg Intern Value Fund R3	1,093,816	573,180
Columbia Mid Cap Value Fund A	465,938	221,106
Eaton Vance Tax MNG Value Fund	730,369	438,621
MFS Core Growth Fund	516,305	268,593
PIMCO GMNA Fund A	706,085	542,751
Oakmark Equity and Income Fund	554,588	375,496
Other	<u>1,203,506</u>	<u>447,863</u>
	5,658,012	3,097,406

Investment at contract value:

Guaranteed Income Fund	800,084	551,173
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Investment at book value:

Participant loans	<u>112,567</u>	<u>78,610</u>
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\$ 6,570,663 \$ 3,727,189

COGENT HEALTHCARE, INC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

6. INVESTMENTS – (Continued)

During 2009 and 2008, the Plan's investments (including investments bought, sold and held during the year) appreciated (depreciated) in value by \$1,129,182 and \$(1,343,581), respectively as follows:

	<u>2009</u>	<u>2008</u>
Interest in registered investment companies	\$ 1,129,177	\$ (1,343,581)
Pooled accounts	<u>5</u>	<u>-</u>
	\$ <u>1,129,182</u>	\$ <u>(1,343,581)</u>

7. INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan entered into a group annuity contract with Prudential. Prudential maintains the contributions in a general (fixed) account. The accounts are credited with earnings on the underlying investments and charged for Plan withdrawals and administrative expenses charged by Prudential. The fund is considered a fully benefit-responsive investment contract (as described in Note 2), and thus the fund is presented in the statement of net assets available for benefits at fair value, with an adjustment from fair value to contract value which represents contributions made under the contract, plus earnings at guaranteed interest rates, less withdrawals and administrative expenses. The average yield for the fixed account was 2.4% and 3.10% for the years ended December 31, 2009 and 2008, respectively.

The following table presents the adjustments from fair value to contract value for the guaranteed fund:

	<u>2009</u>	<u>2008</u>
Fair value of guaranteed fund	\$ 800,084	\$ 551,173
Contract value adjustment	<u>-</u>	<u>-</u>
Contract value of guaranteed fund	\$ <u>800,084</u>	\$ <u>551,173</u>

COGENT HEALTHCARE, INC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

8. FAIR VALUE MEASUREMENT

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits.

<u>December 31, 2009</u>		<u>Fair Value Measurement Using:</u>		
		Quoted Prices in Active Markets For identical Assets <u>(Level 1)</u>	Significant Other Observable Inputs <u>(Level 2)</u>	Significant Unobservable Inputs <u>(Level 3)</u>
	<u>Fair Value</u>			
Mutual funds	\$ 5,649,727	\$ 5,649,727	\$ -	\$ -
Pooled accounts	8,285	8,285	-	-
Guaranteed fund	800,084	-	800,084	-
Participant loans	<u>112,567</u>	<u>-</u>	<u>-</u>	<u>112,567</u>
	<u>\$ 6,570,663</u>	<u>\$ 5,658,012</u>	<u>\$ 800,084</u>	<u>\$ 112,567</u>

<u>December 31, 2008</u>		<u>Fair Value Measurement Using:</u>		
		Quoted Prices in Active Markets For identical Assets <u>(Level 1)</u>	Significant Other Observable Inputs <u>(Level 2)</u>	Significant Unobservable Inputs <u>(Level 3)</u>
	<u>Fair Value</u>			
Mutual funds	\$ 3,097,406	\$ 3,097,406	\$ -	\$ -
Guaranteed fund	551,173	-	551,173	-
Participant loans	<u>78,610</u>	<u>-</u>	<u>-</u>	<u>78,610</u>
	<u>\$ 3,727,189</u>	<u>\$ 3,097,406</u>	<u>\$ 551,173</u>	<u>\$ 78,610</u>

SFAS No. 157, Fair Value Measurements, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not available.

COGENT HEALTHCARE, INC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

8. FAIR VALUE MEASUREMENT – (Continued)

Level 1 Fair Value Measurements

The fair value of the mutual funds and pooled separate accounts is based on quoted net asset values of the shares held at year end.

Level 2 Fair Value Measurements

The fair value of the guaranteed fund is determined by discounting the related cash flows based on current yields of similar instruments with comparable durations.

Level 3 Fair Value Measurements

The participant loans are not actively traded and significant other observable inputs are not available. The fair value of participant loans is equal to the amortized cost of the loans because the loans are secured by each respective participant's account balance. The following table provides further details of the Level 3 fair value measurement.

Fair Value Measurements Using Significant Unobservable Inputs (Level 3)

	<u>2009</u>	<u>2008</u>
	Participant <u>Loans</u>	Participant <u>Loans</u>
Beginning balance	\$ 78,610	\$ 17,629
Gain included in net assets for benefits	-	-
Purchases, sales, issuances, and settlements	<u>33,957</u>	<u>60,981</u>
Ending balance	\$ <u>112,567</u>	\$ <u>78,610</u>

9. RISKS AND UNCERTAINTIES

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

COGENT HEALTHCARE, INC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

10. PLAN AMENDMENTS

On December 8, 2009 the plan was amended to adopt the Prudential Retirement Prototype Plan document and the Final Section 415 Regulations. Plan participants should refer to the plan adoption agreement and amendment for a more complete description of the plans provisions.

COGENT HEALTHCARE, INC 401(K) PLAN
Plan FEIN#: 33-0727542
Plan # 001
SCHEDULE OF ASSETS HELD AT YEAR END
DECEMBER 31, 2009

(a)	(b) Identity	(c) Description of asset	(d) Cost	(e) Current Value
*	Prudential Retirement Insurance and Annuity Company	Guaranteed Income Fund	**	\$ 800,084
*	Prudential Retirement Insurance and Annuity Company	Long-term Income & Equity Fund	**	4,135
*	Prudential Retirement Insurance and Annuity Company	Long-term Conservative Fund	**	4,150
	Prudential Retirement Insurance and Annuity Company	Dryden Stock Index Fund Z	**	387,405
	Prudential Retirement Insurance and Annuity Company	Thornburg Intern Value Fund R3	**	1,093,816
	Prudential Retirement Insurance and Annuity Company	Columbia Mid Cap Value Fund A	**	465,938
	Prudential Retirement Insurance and Annuity Company	AIM Energy Fund	**	7,131
	Prudential Retirement Insurance and Annuity Company	Allianz NFJ Small Cap Value Fund A	**	302,261
	Prudential Retirement Insurance and Annuity Company	Wells Fargo Adv Small Cap Fund A	**	274,943
	Prudential Retirement Insurance and Annuity Company	First American Real Estate Securities Fund	**	55,726
	Prudential Retirement Insurance and Annuity Company	Munder Mid Cap Core Growth fund R	**	245,762
	Prudential Retirement Insurance and Annuity Company	Eaton Vance Tax MNG Value Fund	**	730,369
	Prudential Retirement Insurance and Annuity Company	MFS Core Growth Fund	**	516,305
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				\$ 6,570,663

* A party-in-interest as defined by ERISA

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