Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
BESTCARE, INC. EMPLOYEE STOCK OWNERSHIP PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/2002

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
BESTCARE, INC.

3000 HEMPSTEAD TURNPIKE
SUITE 205
LEVITTOWN, NY 11756-9010

2b Employer Identification Number (EIN)
13-3121904

2c Sponsor's telephone number
516-731-3770

2d Business code (see instructions)
621610

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.	10/07/2010	RICHARD FELICIANO
	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")

BESTCARE, INC.

3000 HEMPSTEAD TURNPIKE
SUITE 205
LEVITTOWN, NY 11756-9010

3b Administrator's EIN: 13-3121904

3c Administrator's telephone number: 516-731-3770

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

5	Total number of participants at the beginning of the plan year	**5**	1647
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**	492
b	Retired or separated participants receiving benefits	**6b**	28
c	Other retired or separated participants entitled to future benefits	**6c**	3062
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	3582
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	13
f	Total. Add lines **6d** and **6e**	**6f**	3595
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	3552
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	56
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

3H 2P 2O 2Q

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)	X	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)	X	Trust
(4)		General assets of the sponsor

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

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

A Name of plan
BESTCARE, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
BESTCARE, INC.

D Employer Identification Number (EIN)
13-3121904

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	1519	100
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)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	35479920	37449811
	(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	35481439	37449911
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i	2390947	1417614
j	Other liabilities	1j	9752	4737
k	Total liabilities (add all amounts in lines 1g through1j)	1k	2400699	1422351
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	33080740	36027560

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	1227959	
	(B) Participants	2a(1)(B)		
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1227959
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)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
	(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)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(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)	1969891	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		1969891
	(6) Net investment gain (loss) from common/collective trusts	2b(6)		
	(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
	(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
	(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
	(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c	Other income	2c		
d	Total income. Add all **income** amounts in column (b) and enter total	2d		3197850
	Expenses			
e	Benefit payment and payments to provide benefits:			
	(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	158749	
	(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)		158749
f	Corrective distributions (see instructions)	2f		
g	Certain deemed distributions of participant loans (see instructions)	2g		
h	Interest expense	2h		92281
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)		
	(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j	Total expenses. Add all **expense** amounts in column (b) and enter total	2j		251030
	Net Income and Reconciliation			
k	Net income (loss). Subtract line 2j from line 2d	2k		2946820
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) [X] 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 [X] No

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

(1) Name: BOGARDT & COMPANY **(2)** EIN: 11-3413381

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.)	4a		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.)	4b		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.)	4c		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.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		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?	4g		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?	4h		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.)	4i	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.)	4j		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?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		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.	4n			

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)

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
BESTCARE, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
BESTCARE, INC.

D Employer Identification Number (EIN)
13-3121904

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 30-0203841

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 of 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**

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):

---

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):

BESTCARE, INC.
EMPLOYEE STOCK OWNERSHIP PLAN

Financial Statements

and

Independent Auditors' Report
for the Years Ended
December 31, 2009 and 2008

Bogardt & Company, LLP
Certified Public Accountants
490 Wheeler Road
Hauppauge, N.Y. 11788

BESTCARE, INC.
EMPLOYEE STOCK OWNERSHIP PLAN

Financial Statements

and

Independent Auditors' Report
for the Years Ended
December 31, 2009 and 2008

Bestcare, Inc.
Employee Stock Ownership Plan

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December 31, 2009 and 2008

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INDEPENDENT AUDITORS' REPORT

To the Participants and Administrator
Bestcare, Inc. Employee Stock Ownership Plan

We were engaged to audit, the statements of net assets available for benefits of the Bestcare, Inc. Employee Stock Ownership Plan (the Plan) as of December 31, 2009 and 2008, and changes in net assets available for benefits for the years then ended and the related schedule. These financial statements and schedule are the responsibility of the Plan's management; our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Bestcare, Inc. Employee Stock Ownership Plan as of December 31, 2009 and 2008, and changes in net assets available for benefits for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements of the Bestcare, Inc. Employee Stock Ownership Plan taken as a whole. The information included in the supporting schedule is presented for the purpose of additional analysis and is not a required part of the basic financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supporting schedule has been subjected to the auditing procedures applied during the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

September 30, 2010

Bogardt and Company, LLP

Bestcare, Inc. Employee Stock Ownership Plan
Statements of Net Assets Available for Benefits
As of December 31, 2009 and 2008

	2009			2008		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
Assets:						
Cash	$ -	100	100	$ -	1,519	1,519
Bestcare, Inc. common stock	35,411,513	2,038,298	37,449,811	32,165,223	3,314,697	35,479,920
Total assets	$ 35,411,513	2,038,398	37,449,911	$ 32,165,223	3,316,216	35,481,439
Liabilities:						
Loan payable on common stock	$ -	1,417,614	1,417,614	$ -	2,390,947	2,390,947
Accrued interest payable on loan	-	4,737	4,737	-	8,332	8,332
Other	-	-	-	-	1,420	1,420
Total liabilities	-	1,422,351	1,422,351	-	2,400,699	2,400,699
Net assets available for benefits	$ 35,411,513	616,047	36,027,560	$ 32,165,223	915,517	33,080,740

See accompanying notes.

Bestcare, Inc. Employee Stock Ownership Plan
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2009 and 2008

	2009			2008		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
Additions:						
Employer contributions	$ -	1,227,959	1,227,959	$ -	1,240,475	1,240,475
Appreciation in fair value of common stock	1,944,605	25,286	1,969,891	5,921,470	858,594	6,780,064
Allocation of common stock, at market	1,460,434	-	1,460,434	1,515,954	-	1,515,954
Total additions	3,405,039	1,253,245	4,658,284	7,437,424	2,099,069	9,536,493
Deductions:						
Interest	-	92,281	92,281	-	187,936	187,936
Distributions	158,749	-	158,749	64,523	-	64,523
Allocation of common stock, at market	-	1,460,434	1,460,434	-	1,515,954	1,515,954
Total deductions	158,749	1,552,715	1,711,464	64,523	1,703,890	1,768,413
Increase (decrease) in net assets available for benefits	3,246,290	(299,470)	2,946,820	7,372,901	395,179	7,768,080
Net assets available for benefits:						
Beginning of year	32,165,223	915,517	33,080,740	24,792,322	520,338	25,312,660
End of year	$ 35,411,513	616,047	36,027,560	$ 32,165,223	915,517	33,080,740

See accompanying notes.

Bestcare, Inc. Employee Stock Ownership Plan
Notes to the Financial Statements

1. Description of the Plan

Bestcare, Inc. (the Company) established the Bestcare, Inc. Employee Stock Ownership Plan (the Plan) effective January 1, 2002. The Plan operates as a leveraged employee stock ownership plan (ESOP) and is designed to comply with Section 4975(e)(7) and the Regulations there under of the Internal Revenue Code of 1986 as amended and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

In 2003, the Plan purchased 45,360 shares of the Company's 7.5% cumulative convertible preferred Class "B" stock (Preferred Stock). In 2005 the Plan purchased 62,640 shares of the Company's Class "A" common stock (Common Stock) using the proceeds of a loan from the Company (Note 7). On December 27, 2007 the Company converted the 45,360 shares of Preferred Stock to 52,491 shares of Common Stock. As a result of the conversion the Company has only Common Stock outstanding which is all owned by the Plan. All of the Common Stock is held in a trust established under the Plan. The "Trustees" of the Plan are Lawrence Wiener and Bernhard Schiel the Chairman and President respectively of the Company. The loan for the Common Stock is to be repaid over a period of fifteen years by Company contributions to the Plan. Annually an appropriate percentage of Common Stock is allocated to eligible employees in accordance with the Plan's provisions. The loan is collateralized by the unallocated Common Stock, accordingly the financial statements of the Plan present separately the assets and liabilities and changes therein pertaining to the accounts of participants with allocated Common Stock (allocated) and Common Stock not yet allocated to participants (unallocated). The Trustees vote shares of Common Stock in the trust; however, each participant is entitled to give instructions as to the voting of shares allocated to his or her account.

The following description of the Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions:

a. Eligibility - Employees of the Company and its participating subsidiaries, excluding union employees, who have one year of service, who are age twenty-one or older and who have worked at least 1,000 hours during the plan year are eligible.

b. Contributions – The Company's contributions to the Plan are discretionary and may be applied to the current installments due on the loans. Stock is allocated to participants who are eligible under the Plan's provisions based on the ratio of a participant's compensation for the year to the total compensation of the whole participant group for the year as defined by the Plan. The number of shares released (allocated) for the year is based upon the ratio of principal and interest paid in the year to total principal and interest over the remaining life of the loan.

(continued)

1. Description of the Plan (continued)

c. Vesting – Participants vest in the Company's contributions based upon years of continuous service. Active participants become 20% vested after two years of service, with another 20% accruing annually thereafter until 100% vesting is achieved after six years of credited service.

Participants shall be 100% vested upon reaching age 65, becoming permanently disabled, or upon death while employed by the Company. Forfeitures are allocated to remaining participants who are eligible under the Plan's provisions based on the ratio of a participant's compensation for the year to the total compensation of the whole participant group for the year as defined by the Plan. During the Plan years ending December 31, 2009 and 2008, from forfeited Common Stock there was reallocated 1,188 and 462 shares respectively. At December 31, 2009 there were 22 shares of Common Stock in suspense.

d. Distributions - On termination of service after attaining normal retirement age a participant may elect to receive their benefit as soon as practicable. On termination of service due to death or disability, the first $5,000 of a participant's benefit will be offered as a lump sum payment option and the balance of the benefit over $5,000 will be paid in annual installments over a period not to exceed four years, commencing no later than one year after the close of the Plan year that the foregoing occurs. If a participant terminates employment for any other reason, distributions may be paid 60 months after termination of employment. If the value of the distribution is less than $5,000 a lump sum distribution will be offered to the participant. Distributions may be made in cash or in the form of Common Stock in the Company. For the years ending December 31, 2009 and 2008, distributions amounted to $158,749 and $64,523 respectively.

e. Put option – Common Stock in the Company that is held by the Plan and its participants and is not readily tradable on an established market includes the right to demand that the Company buy any shares distributed to participants for which there is no market, payable pursuant to the terms of 1d above. The price is representative of the fair market value of the Common Stock. During the years ending December 31, 2009 and 2008 the Company made contributions to the Plan in the amount of $158,749 and $64,523 respectively to purchase such Common Stock.

f. 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 100% vested in their accounts.

(continued)

2. Summary of Significant Accounting Policies

a. Basis of Accounting - The financial statements of the Plan are prepared under the accrual method of accounting.

b. Use of 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 the 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.

c. Recent pronouncements - On July 1, 2009 the FASB issued the authoritative version of the *Accounting Standards Codification™ (Codification or ASC)* as the single source of authoritative nongovernmental U.S. generally accepted accounting principles (U.S. GAAP). The Codification is effective for interim and annual periods ended after September 15, 2009 and all previous U.S. GAAP standards are superseded. The Plan has adopted the provisions of the Codification with its reporting period ending December 31, 2009. Adoption of the new guidance has not materially impacted the Plan's financial statements.

d. Investment Valuation and Income Recognition – The Common Stock of the Company is presented in the Statements of Net Assets Available for Benefits at fair value as determined by independent appraisal as of December 31, 2009 and 2008.

e. In July 2006, ASC 740 *Accounting for Income Tax Uncertainties* was issued. ASC 740 defines the threshold for recognizing the benefits of tax return positions in the financial statements as "more-likely-than-not" to be sustained by the taxing authorities. The recently issued literature also provides guidance on the derecognition, measurement and classification of income tax uncertainties, along with any related interest and penalties. ASC 740 also includes guidance concerning accounting for income tax uncertainties in interim periods and increases the level of disclosures associated with any recorded income tax uncertainties. Accounting Standards Update No. 2009-06 "Effective Date of ASC 740 for Certain Nonpublic Enterprises" deferred the effective date of ASC 740 for certain nonpublic enterprises to fiscal years ending after September 15, 2009. The Plan deferred the implementation of ASC 740 until it became effective for the Plan's year ended December 31, 2009. The implementation of ASC 740 did not have a material impact on the Plan's financial position or results of operations.

The Plan follows the provisions pertaining to uncertain tax positions of ASC 740, and has determined that here are no material uncertain tax positions that require recognition or disclosure in the financial statements.

(continued)

3. Fair value measurements

The Plan reports investments in accordance with ASC 820, *Fair Value Measurements* which establishes a framework for measuring fair value which provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
Level 2	Inputs to the valuation methodology include: Quoted prices for similar assets or liabilities in active markets; Quoted prices for identical or similar assets or liabilities in inactive markets; Inputs other than quoted prices that are observable for the asset or liability; Inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

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

Bestcare, Inc. Common Stock: Valued at the appraised value of the Company, which approximates fair value.

The Plan's investment in Bestcare, Inc. Common Stock was valued within the fair value hierarchy as Level 3 as of December 31, 2009 and 2008 in the amount of $37,449,811 and $35,479,920 respectively.

The preceding method described may produce a fair value calculation that may not be indicative of

(continued)

3. Fair value measurements (continued)

net realizable value or reflective of future fair value. Furthermore, although the Plan believes its valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of Bestcare, Inc. Common Stock could result in a different fair value measurement at the reporting date.

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

Level 3 Assets year ended December 31, 2009

	Bestcare, Inc. Common Stock
Balance at beginning of year	$35,479,920
Unrealized gains	1,969,891
Balance at end of year	$37,449,811

Unrealized gains included in changes in net assets for the period above are reported in net appreciation in fair value of investments in the Statements of Changes in Net Assets Available for Plan Benefits.

4. Administration of Plan Assets - Certain administrative functions are performed by Benefits Concepts Systems, Inc. the Plan's recordkeeper. All administrative expenses for the recordkeeper and Trustee's fees are paid directly by the Company.

5. Financial Data – The following is a summary of the Plan's financial data.

The Plan's investment in Bestcare, Inc. at December 31, 2009 and 2008 is as follows:

	2009 Allocated	2009 Unallocated	2008 Allocated	2008 Unallocated
Common Stock:				
Number of shares	108,864.7096	6,266.2904	104,374.9343	10,756.0657
Cost	$ 24,679,443	1,420,557	$ 23,661,620	2,438,380
Market value	$ 35,411,513	2,038,298	$ 32,165,223	3,314,697

(continued)

6. Tax Status

The Plan is designed and operated to constitute a qualified retirement plan under Internal Revenue Code 401(a), the trust for which is tax-exempt under Internal Revenue Code Section 501(a). The Plan has received a favorable determination letter from the Internal Revenue Service.

7. Loan Payable

In December 2005 the Plan entered into a $14,600,000 term loan agreement with the Company. The proceeds were used to purchase the 62,640 shares of the Company's Common Stock. Unallocated shares are collateral for the loan. The loan agreement provides for the loan to be paid off over fifteen years. The scheduled amortization of the loan is $973,333 annually plus interest on the unpaid balance payable each December 1st commencing December 1, 2006. Such interest is at an annual rate equal to the long-term applicable Federal Rate (LTR) as published by the U.S. Internal Revenue Service during the whole month immediately preceding each applicable payment date. For the years ending December 31, 2009 and 2008 this rate was 4.01% and 4.24% respectively. The principal may at any time be prepaid; such prepayments will be applied against the unpaid installments of principal in the inverse order of their maturity. During the years ending December 31, 2009 and 2008 such payments amounted to $973,333 and $3,335,333 respectively.

8. Subsequent events

In May 2009, ASC 855 *Subsequent Events* was issued which establishes general standards for accounting for and disclosure of events that occur after the balance sheet date but before the financial statements are issued or are available to be issued. The pronouncement requires the disclosure of the date through which an entity has evaluated subsequent events and the basis for that date, whether that date represents the date the financial statements were issued or were available to be issued. In conjunction with the preparation of these financial statements, an evaluation of subsequent events was performed through September 30, 2010 which is the date the financial statements were available to be issued.

No reportable subsequent events were noted.

Bestcare, Inc. Employee Stock Ownership Plan
Form 5500, Sch. H, Part IV(i) - Schedule of Assets Held for Investment Purposes
December 31, 2009

Column A	Identity of Issue	Description of investment	Cost	Current Market Value
*	Bestcare, Inc.	115,131 Shares - Class "A" Common Stock	$ 26,100,000	$ 37,449,811
Total assets held for investment purposes			$ 26,100,000	$ 37,449,811

* - Party in interest

See independent auditors' report.

BESTCARE, INC.
EMPLOYEE STOCK OWNERSHIP PLAN

Financial Statements

and

Independent Auditors' Report
for the Years Ended
December 31, 2009 and 2008

Bogardt & Company, LLP
Certified Public Accountants
490 Wheeler Road
Hauppauge, N.Y. 11788

BESTCARE, INC.
EMPLOYEE STOCK OWNERSHIP PLAN

Financial Statements

and

Independent Auditors' Report
for the Years Ended
December 31, 2009 and 2008

Bestcare, Inc.
Employee Stock Ownership Plan

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INDEPENDENT AUDITORS' REPORT

To the Participants and Administrator
Bestcare, Inc. Employee Stock Ownership Plan

We were engaged to audit, the statements of net assets available for benefits of the Bestcare, Inc. Employee Stock Ownership Plan (the Plan) as of December 31, 2009 and 2008, and changes in net assets available for benefits for the years then ended and the related schedule. These financial statements and schedule are the responsibility of the Plan's management; our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Bestcare, Inc. Employee Stock Ownership Plan as of December 31, 2009 and 2008, and changes in net assets available for benefits for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements of the Bestcare, Inc. Employee Stock Ownership Plan taken as a whole. The information included in the supporting schedule is presented for the purpose of additional analysis and is not a required part of the basic financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supporting schedule has been subjected to the auditing procedures applied during the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

September 30, 2010

Bogardt and Company, LLP

Bestcare, Inc. Employee Stock Ownership Plan
Statements of Net Assets Available for Benefits
As of December 31, 2009 and 2008

	2009			2008		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
Assets:						
Cash	$ -	100	100	$ -	1,519	1,519
Bestcare, Inc. common stock	35,411,513	2,038,298	37,449,811	32,165,223	3,314,697	35,479,920
Total assets	$ 35,411,513	2,038,398	37,449,911	$ 32,165,223	3,316,216	35,481,439
Liabilities:						
Loan payable on common stock	$ -	1,417,614	1,417,614	$ -	2,390,947	2,390,947
Accrued interest payable on loan	-	4,737	4,737	-	8,332	8,332
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Total liabilities	-	1,422,351	1,422,351	-	2,400,699	2,400,699
Net assets available for benefits	$ 35,411,513	616,047	36,027,560	$ 32,165,223	915,517	33,080,740

See accompanying notes.

Bestcare, Inc. Employee Stock Ownership Plan
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2009 and 2008

	2009			2008		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
Additions:						
Employer contributions	$ -	1,227,959	1,227,959	$ -	1,240,475	1,240,475
Appreciation in fair value of common stock	1,944,605	25,286	1,969,891	5,921,470	858,594	6,780,064
Allocation of common stock, at market	1,460,434	-	1,460,434	1,515,954	-	1,515,954
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Deductions:						
Interest	-	92,281	92,281	-	187,936	187,936
Distributions	158,749	-	158,749	64,523	-	64,523
Allocation of common stock, at market	-	1,460,434	1,460,434	-	1,515,954	1,515,954
Total deductions	158,749	1,552,715	1,711,464	64,523	1,703,890	1,768,413
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Net assets available for benefits:						
Beginning of year	32,165,223	915,517	33,080,740	24,792,322	520,338	25,312,660
End of year	$ 35,411,513	616,047	36,027,560	$ 32,165,223	915,517	33,080,740

See accompanying notes.

Bestcare, Inc. Employee Stock Ownership Plan
Notes to the Financial Statements

1. Description of the Plan

Bestcare, Inc. (the Company) established the Bestcare, Inc. Employee Stock Ownership Plan (the Plan) effective January 1, 2002. The Plan operates as a leveraged employee stock ownership plan (ESOP) and is designed to comply with Section 4975(e)(7) and the Regulations there under of the Internal Revenue Code of 1986 as amended and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

In 2003, the Plan purchased 45,360 shares of the Company's 7.5% cumulative convertible preferred Class "B" stock (Preferred Stock). In 2005 the Plan purchased 62,640 shares of the Company's Class "A" common stock (Common Stock) using the proceeds of a loan from the Company (Note 7). On December 27, 2007 the Company converted the 45,360 shares of Preferred Stock to 52,491 shares of Common Stock. As a result of the conversion the Company has only Common Stock outstanding which is all owned by the Plan. All of the Common Stock is held in a trust established under the Plan. The "Trustees" of the Plan are Lawrence Wiener and Bernhard Schiel the Chairman and President respectively of the Company. The loan for the Common Stock is to be repaid over a period of fifteen years by Company contributions to the Plan. Annually an appropriate percentage of Common Stock is allocated to eligible employees in accordance with the Plan's provisions. The loan is collateralized by the unallocated Common Stock, accordingly the financial statements of the Plan present separately the assets and liabilities and changes therein pertaining to the accounts of participants with allocated Common Stock (allocated) and Common Stock not yet allocated to participants (unallocated). The Trustees vote shares of Common Stock in the trust; however, each participant is entitled to give instructions as to the voting of shares allocated to his or her account.

The following description of the Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions:

a. Eligibility - Employees of the Company and its participating subsidiaries, excluding union employees, who have one year of service, who are age twenty-one or older and who have worked at least 1,000 hours during the plan year are eligible.

b. Contributions – The Company's contributions to the Plan are discretionary and may be applied to the current installments due on the loans. Stock is allocated to participants who are eligible under the Plan's provisions based on the ratio of a participant's compensation for the year to the total compensation of the whole participant group for the year as defined by the Plan. The number of shares released (allocated) for the year is based upon the ratio of principal and interest paid in the year to total principal and interest over the remaining life of the loan.

(continued)

1. Description of the Plan (continued)

c. Vesting – Participants vest in the Company's contributions based upon years of continuous service. Active participants become 20% vested after two years of service, with another 20% accruing annually thereafter until 100% vesting is achieved after six years of credited service.

Participants shall be 100% vested upon reaching age 65, becoming permanently disabled, or upon death while employed by the Company. Forfeitures are allocated to remaining participants who are eligible under the Plan's provisions based on the ratio of a participant's compensation for the year to the total compensation of the whole participant group for the year as defined by the Plan. During the Plan years ending December 31, 2009 and 2008, from forfeited Common Stock there was reallocated 1,188 and 462 shares respectively. At December 31, 2009 there were 22 shares of Common Stock in suspense.

d. Distributions - On termination of service after attaining normal retirement age a participant may elect to receive their benefit as soon as practicable. On termination of service due to death or disability, the first $5,000 of a participant's benefit will be offered as a lump sum payment option and the balance of the benefit over $5,000 will be paid in annual installments over a period not to exceed four years, commencing no later than one year after the close of the Plan year that the foregoing occurs. If a participant terminates employment for any other reason, distributions may be paid 60 months after termination of employment. If the value of the distribution is less than $5,000 a lump sum distribution will be offered to the participant. Distributions may be made in cash or in the form of Common Stock in the Company. For the years ending December 31, 2009 and 2008, distributions amounted to $158,749 and $64,523 respectively.

e. Put option – Common Stock in the Company that is held by the Plan and its participants and is not readily tradable on an established market includes the right to demand that the Company buy any shares distributed to participants for which there is no market, payable pursuant to the terms of 1d above. The price is representative of the fair market value of the Common Stock. During the years ending December 31, 2009 and 2008 the Company made contributions to the Plan in the amount of $158,749 and $64,523 respectively to purchase such Common Stock.

f. 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 100% vested in their accounts.

(continued)

2. Summary of Significant Accounting Policies

a. Basis of Accounting - The financial statements of the Plan are prepared under the accrual method of accounting.

b. Use of 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 the 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.

c. Recent pronouncements - On July 1, 2009 the FASB issued the authoritative version of the *Accounting Standards Codification™ (Codification or ASC)* as the single source of authoritative nongovernmental U.S. generally accepted accounting principles (U.S. GAAP). The Codification is effective for interim and annual periods ended after September 15, 2009 and all previous U.S. GAAP standards are superseded. The Plan has adopted the provisions of the Codification with its reporting period ending December 31, 2009. Adoption of the new guidance has not materially impacted the Plan's financial statements.

d. Investment Valuation and Income Recognition – The Common Stock of the Company is presented in the Statements of Net Assets Available for Benefits at fair value as determined by independent appraisal as of December 31, 2009 and 2008.

e. In July 2006, ASC 740 *Accounting for Income Tax Uncertainties* was issued. ASC 740 defines the threshold for recognizing the benefits of tax return positions in the financial statements as "more-likely-than-not" to be sustained by the taxing authorities. The recently issued literature also provides guidance on the derecognition, measurement and classification of income tax uncertainties, along with any related interest and penalties. ASC 740 also includes guidance concerning accounting for income tax uncertainties in interim periods and increases the level of disclosures associated with any recorded income tax uncertainties. Accounting Standards Update No. 2009-06 "Effective Date of ASC 740 for Certain Nonpublic Enterprises" deferred the effective date of ASC 740 for certain nonpublic enterprises to fiscal years ending after September 15, 2009. The Plan deferred the implementation of ASC 740 until it became effective for the Plan's year ended December 31, 2009. The implementation of ASC 740 did not have a material impact on the Plan's financial position or results of operations.

The Plan follows the provisions pertaining to uncertain tax positions of ASC 740, and has determined that here are no material uncertain tax positions that require recognition or disclosure in the financial statements.

(continued)

3. Fair value measurements

The Plan reports investments in accordance with ASC 820, *Fair Value Measurements* which establishes a framework for measuring fair value which provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
Level 2	Inputs to the valuation methodology include: Quoted prices for similar assets or liabilities in active markets; Quoted prices for identical or similar assets or liabilities in inactive markets; Inputs other than quoted prices that are observable for the asset or liability; Inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

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

Bestcare, Inc. Common Stock: Valued at the appraised value of the Company, which approximates fair value.

The Plan's investment in Bestcare, Inc. Common Stock was valued within the fair value hierarchy as Level 3 as of December 31, 2009 and 2008 in the amount of $37,449,811 and $35,479,920 respectively.

The preceding method described may produce a fair value calculation that may not be indicative of

(continued)

3. Fair value measurements (continued)

net realizable value or reflective of future fair value. Furthermore, although the Plan believes its valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of Bestcare, Inc. Common Stock could result in a different fair value measurement at the reporting date.

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

Level 3 Assets year ended December 31, 2009

	Bestcare, Inc. Common Stock
Balance at beginning of year	$35,479,920
Unrealized gains	1,969,891
Balance at end of year	$37,449,811

Unrealized gains included in changes in net assets for the period above are reported in net appreciation in fair value of investments in the Statements of Changes in Net Assets Available for Plan Benefits.

4. Administration of Plan Assets - Certain administrative functions are performed by Benefits Concepts Systems, Inc. the Plan's recordkeeper. All administrative expenses for the recordkeeper and Trustee's fees are paid directly by the Company.

5. Financial Data – The following is a summary of the Plan's financial data.

The Plan's investment in Bestcare, Inc. at December 31, 2009 and 2008 is as follows:

	2009 Allocated	2009 Unallocated	2008 Allocated	2008 Unallocated
Common Stock:				
Number of shares	108,864.7096	6,266.2904	104,374.9343	10,756.0657
Cost	$ 24,679,443	1,420,557	$ 23,661,620	2,438,380
Market value	$ 35,411,513	2,038,298	$ 32,165,223	3,314,697

(continued)

6. Tax Status

The Plan is designed and operated to constitute a qualified retirement plan under Internal Revenue Code 401(a), the trust for which is tax-exempt under Internal Revenue Code Section 501(a). The Plan has received a favorable determination letter from the Internal Revenue Service.

7. Loan Payable

In December 2005 the Plan entered into a $14,600,000 term loan agreement with the Company. The proceeds were used to purchase the 62,640 shares of the Company's Common Stock. Unallocated shares are collateral for the loan. The loan agreement provides for the loan to be paid off over fifteen years. The scheduled amortization of the loan is $973,333 annually plus interest on the unpaid balance payable each December 1st commencing December 1, 2006. Such interest is at an annual rate equal to the long-term applicable Federal Rate (LTR) as published by the U.S. Internal Revenue Service during the whole month immediately preceding each applicable payment date. For the years ending December 31, 2009 and 2008 this rate was 4.01% and 4.24% respectively. The principal may at any time be prepaid; such prepayments will be applied against the unpaid installments of principal in the inverse order of their maturity. During the years ending December 31, 2009 and 2008 such payments amounted to $973,333 and $3,335,333 respectively.

8. Subsequent events

In May 2009, ASC 855 *Subsequent Events* was issued which establishes general standards for accounting for and disclosure of events that occur after the balance sheet date but before the financial statements are issued or are available to be issued. The pronouncement requires the disclosure of the date through which an entity has evaluated subsequent events and the basis for that date, whether that date represents the date the financial statements were issued or were available to be issued. In conjunction with the preparation of these financial statements, an evaluation of subsequent events was performed through September 30, 2010 which is the date the financial statements were available to be issued.

No reportable subsequent events were noted.

Bestcare, Inc. Employee Stock Ownership Plan
Form 5500, Sch. H, Part IV(i) - Schedule of Assets Held for Investment Purposes
December 31, 2009

Column A	Identity of Issue	Description of investment	Cost	Current Market Value
*	Bestcare, Inc.	115,131 Shares - Class "A" Common Stock	$ 26,100,000	$ 37,449,811
Total assets held for investment purposes			$ 26,100,000	$ 37,449,811

* - Party in interest

See independent auditors' report.

BESTCARE, INC.
EMPLOYEE STOCK OWNERSHIP PLAN

Financial Statements

and

Independent Auditors' Report
for the Years Ended
December 31, 2009 and 2008

Bogardt & Company, LLP
Certified Public Accountants
490 Wheeler Road
Hauppauge, N.Y. 11788

BESTCARE, INC.
EMPLOYEE STOCK OWNERSHIP PLAN

Financial Statements

and

Independent Auditors' Report
for the Years Ended
December 31, 2009 and 2008

Bestcare, Inc.
Employee Stock Ownership Plan

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INDEPENDENT AUDITORS' REPORT

To the Participants and Administrator
Bestcare, Inc. Employee Stock Ownership Plan

We were engaged to audit, the statements of net assets available for benefits of the Bestcare, Inc. Employee Stock Ownership Plan (the Plan) as of December 31, 2009 and 2008, and changes in net assets available for benefits for the years then ended and the related schedule. These financial statements and schedule are the responsibility of the Plan's management; our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Bestcare, Inc. Employee Stock Ownership Plan as of December 31, 2009 and 2008, and changes in net assets available for benefits for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements of the Bestcare, Inc. Employee Stock Ownership Plan taken as a whole. The information included in the supporting schedule is presented for the purpose of additional analysis and is not a required part of the basic financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supporting schedule has been subjected to the auditing procedures applied during the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

September 30, 2010

Bogardt and Company, LLP

Bestcare, Inc. Employee Stock Ownership Plan
Statements of Net Assets Available for Benefits
As of December 31, 2009 and 2008

	2009			2008		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
Assets:						
Cash	$ -	100	100	$ -	1,519	1,519
Bestcare, Inc. common stock	35,411,513	2,038,298	37,449,811	32,165,223	3,314,697	35,479,920
Total assets	$ 35,411,513	2,038,398	37,449,911	$ 32,165,223	3,316,216	35,481,439
Liabilities:						
Loan payable on common stock	$ -	1,417,614	1,417,614	$ -	2,390,947	2,390,947
Accrued interest payable on loan	-	4,737	4,737	-	8,332	8,332
Other	-	-	-	-	1,420	1,420
Total liabilities	-	1,422,351	1,422,351	-	2,400,699	2,400,699
Net assets available for benefits	$ 35,411,513	616,047	36,027,560	$ 32,165,223	915,517	33,080,740

See accompanying notes.

Bestcare, Inc. Employee Stock Ownership Plan
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2009 and 2008

	2009			2008		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
Additions:						
Employer contributions	$ -	1,227,959	1,227,959	$ -	1,240,475	1,240,475
Appreciation in fair value of common stock	1,944,605	25,286	1,969,891	5,921,470	858,594	6,780,064
Allocation of common stock, at market	1,460,434	-	1,460,434	1,515,954	-	1,515,954
Total additions	3,405,039	1,253,245	4,658,284	7,437,424	2,099,069	9,536,493
Deductions:						
Interest	-	92,281	92,281	-	187,936	187,936
Distributions	158,749	-	158,749	64,523	-	64,523
Allocation of common stock, at market	-	1,460,434	1,460,434	-	1,515,954	1,515,954
Total deductions	158,749	1,552,715	1,711,464	64,523	1,703,890	1,768,413
Increase (decrease) in net assets available for benefits	3,246,290	(299,470)	2,946,820	7,372,901	395,179	7,768,080
Net assets available for benefits:						
Beginning of year	32,165,223	915,517	33,080,740	24,792,322	520,338	25,312,660
End of year	$ 35,411,513	616,047	36,027,560	$ 32,165,223	915,517	33,080,740

See accompanying notes.

Bestcare, Inc. Employee Stock Ownership Plan
Notes to the Financial Statements

1. Description of the Plan

Bestcare, Inc. (the Company) established the Bestcare, Inc. Employee Stock Ownership Plan (the Plan) effective January 1, 2002. The Plan operates as a leveraged employee stock ownership plan (ESOP) and is designed to comply with Section 4975(e)(7) and the Regulations there under of the Internal Revenue Code of 1986 as amended and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

In 2003, the Plan purchased 45,360 shares of the Company's 7.5% cumulative convertible preferred Class "B" stock (Preferred Stock). In 2005 the Plan purchased 62,640 shares of the Company's Class "A" common stock (Common Stock) using the proceeds of a loan from the Company (Note 7). On December 27, 2007 the Company converted the 45,360 shares of Preferred Stock to 52,491 shares of Common Stock. As a result of the conversion the Company has only Common Stock outstanding which is all owned by the Plan. All of the Common Stock is held in a trust established under the Plan. The "Trustees" of the Plan are Lawrence Wiener and Bernhard Schiel the Chairman and President respectively of the Company. The loan for the Common Stock is to be repaid over a period of fifteen years by Company contributions to the Plan. Annually an appropriate percentage of Common Stock is allocated to eligible employees in accordance with the Plan's provisions. The loan is collateralized by the unallocated Common Stock, accordingly the financial statements of the Plan present separately the assets and liabilities and changes therein pertaining to the accounts of participants with allocated Common Stock (allocated) and Common Stock not yet allocated to participants (unallocated). The Trustees vote shares of Common Stock in the trust; however, each participant is entitled to give instructions as to the voting of shares allocated to his or her account.

The following description of the Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions:

a. Eligibility - Employees of the Company and its participating subsidiaries, excluding union employees, who have one year of service, who are age twenty-one or older and who have worked at least 1,000 hours during the plan year are eligible.

b. Contributions – The Company's contributions to the Plan are discretionary and may be applied to the current installments due on the loans. Stock is allocated to participants who are eligible under the Plan's provisions based on the ratio of a participant's compensation for the year to the total compensation of the whole participant group for the year as defined by the Plan. The number of shares released (allocated) for the year is based upon the ratio of principal and interest paid in the year to total principal and interest over the remaining life of the loan.

(continued)

1. Description of the Plan (continued)

c. Vesting – Participants vest in the Company's contributions based upon years of continuous service. Active participants become 20% vested after two years of service, with another 20% accruing annually thereafter until 100% vesting is achieved after six years of credited service.

Participants shall be 100% vested upon reaching age 65, becoming permanently disabled, or upon death while employed by the Company. Forfeitures are allocated to remaining participants who are eligible under the Plan's provisions based on the ratio of a participant's compensation for the year to the total compensation of the whole participant group for the year as defined by the Plan. During the Plan years ending December 31, 2009 and 2008, from forfeited Common Stock there was reallocated 1,188 and 462 shares respectively. At December 31, 2009 there were 22 shares of Common Stock in suspense.

d. Distributions - On termination of service after attaining normal retirement age a participant may elect to receive their benefit as soon as practicable. On termination of service due to death or disability, the first $5,000 of a participant's benefit will be offered as a lump sum payment option and the balance of the benefit over $5,000 will be paid in annual installments over a period not to exceed four years, commencing no later than one year after the close of the Plan year that the foregoing occurs. If a participant terminates employment for any other reason, distributions may be paid 60 months after termination of employment. If the value of the distribution is less than $5,000 a lump sum distribution will be offered to the participant. Distributions may be made in cash or in the form of Common Stock in the Company. For the years ending December 31, 2009 and 2008, distributions amounted to $158,749 and $64,523 respectively.

e. Put option – Common Stock in the Company that is held by the Plan and its participants and is not readily tradable on an established market includes the right to demand that the Company buy any shares distributed to participants for which there is no market, payable pursuant to the terms of 1d above. The price is representative of the fair market value of the Common Stock. During the years ending December 31, 2009 and 2008 the Company made contributions to the Plan in the amount of $158,749 and $64,523 respectively to purchase such Common Stock.

f. 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 100% vested in their accounts.

(continued)

2. Summary of Significant Accounting Policies

a. Basis of Accounting - The financial statements of the Plan are prepared under the accrual method of accounting.

b. Use of 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 the 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.

c. Recent pronouncements - On July 1, 2009 the FASB issued the authoritative version of the *Accounting Standards Codification™ (Codification or ASC)* as the single source of authoritative nongovernmental U.S. generally accepted accounting principles (U.S. GAAP). The Codification is effective for interim and annual periods ended after September 15, 2009 and all previous U.S. GAAP standards are superseded. The Plan has adopted the provisions of the Codification with its reporting period ending December 31, 2009. Adoption of the new guidance has not materially impacted the Plan's financial statements.

d. Investment Valuation and Income Recognition – The Common Stock of the Company is presented in the Statements of Net Assets Available for Benefits at fair value as determined by independent appraisal as of December 31, 2009 and 2008.

e. In July 2006, ASC 740 *Accounting for Income Tax Uncertainties* was issued. ASC 740 defines the threshold for recognizing the benefits of tax return positions in the financial statements as "more-likely-than-not" to be sustained by the taxing authorities. The recently issued literature also provides guidance on the derecognition, measurement and classification of income tax uncertainties, along with any related interest and penalties. ASC 740 also includes guidance concerning accounting for income tax uncertainties in interim periods and increases the level of disclosures associated with any recorded income tax uncertainties. Accounting Standards Update No. 2009-06 "Effective Date of ASC 740 for Certain Nonpublic Enterprises" deferred the effective date of ASC 740 for certain nonpublic enterprises to fiscal years ending after September 15, 2009. The Plan deferred the implementation of ASC 740 until it became effective for the Plan's year ended December 31, 2009. The implementation of ASC 740 did not have a material impact on the Plan's financial position or results of operations.

The Plan follows the provisions pertaining to uncertain tax positions of ASC 740, and has determined that here are no material uncertain tax positions that require recognition or disclosure in the financial statements.

(continued)

3. Fair value measurements

The Plan reports investments in accordance with ASC 820, *Fair Value Measurements* which establishes a framework for measuring fair value which provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
Level 2	Inputs to the valuation methodology include: Quoted prices for similar assets or liabilities in active markets; Quoted prices for identical or similar assets or liabilities in inactive markets; Inputs other than quoted prices that are observable for the asset or liability; Inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

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

Bestcare, Inc. Common Stock: Valued at the appraised value of the Company, which approximates fair value.

The Plan's investment in Bestcare, Inc. Common Stock was valued within the fair value hierarchy as Level 3 as of December 31, 2009 and 2008 in the amount of $37,449,811 and $35,479,920 respectively.

The preceding method described may produce a fair value calculation that may not be indicative of

(continued)

3. Fair value measurements (continued)

net realizable value or reflective of future fair value. Furthermore, although the Plan believes its valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of Bestcare, Inc. Common Stock could result in a different fair value measurement at the reporting date.

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

Level 3 Assets year ended December 31, 2009

	Bestcare, Inc. Common Stock
Balance at beginning of year	$35,479,920
Unrealized gains	1,969,891
Balance at end of year	$37,449,811

Unrealized gains included in changes in net assets for the period above are reported in net appreciation in fair value of investments in the Statements of Changes in Net Assets Available for Plan Benefits.

4. Administration of Plan Assets - Certain administrative functions are performed by Benefits Concepts Systems, Inc. the Plan's recordkeeper. All administrative expenses for the recordkeeper and Trustee's fees are paid directly by the Company.

5. Financial Data – The following is a summary of the Plan's financial data.

The Plan's investment in Bestcare, Inc. at December 31, 2009 and 2008 is as follows:

	2009 Allocated	2009 Unallocated	2008 Allocated	2008 Unallocated
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Number of shares	108,864.7096	6,266.2904	104,374.9343	10,756.0657
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Market value	$ 35,411,513	2,038,298	$ 32,165,223	3,314,697

(continued)

6. Tax Status

The Plan is designed and operated to constitute a qualified retirement plan under Internal Revenue Code 401(a), the trust for which is tax-exempt under Internal Revenue Code Section 501(a). The Plan has received a favorable determination letter from the Internal Revenue Service.

7. Loan Payable

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8. Subsequent events

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No reportable subsequent events were noted.

Bestcare, Inc. Employee Stock Ownership Plan
Form 5500, Sch. H, Part IV(i) - Schedule of Assets Held for Investment Purposes
December 31, 2009

Column A	Identity of Issue	Description of investment	Cost	Current Market Value
*	Bestcare, Inc.	115,131 Shares - Class "A" Common Stock	$ 26,100,000	$ 37,449,811
Total assets held for investment purposes			$ 26,100,000	$ 37,449,811

* - Party in interest

See independent auditors' report.