# Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation Short Form Annual Return/Report of Small Employee Benefit Plan

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

1210-0089

2009

OMB Nos. 1210-0110

This Form is Open to Public Inspection

P	ension Benefit Guaranty Corporation	▶ Complete all entries in accor	dance wit	h the instructions to the Form 550	0-SF.					
		dentification Information								
For	calendar plan year 2009 or fisc	cal plan year beginning 01/01/200	)9	and ending 1	2/31/2	2009				
Α -	This return/report is for:	x single-employer plan	multiple-e	employer plan (not multiemployer)		one-participant plan				
	This return/report is for:	first return/report	final retur	n/report						
		an amended return/report	short plar	n year return/report (less than 12 mor	nths)					
C	Check box if filing under:	X Form 5558	automatio	extension		DFVC program				
		special extension (enter descripti	on)							
Pa	rt II Basic Plan Infor	mation—enter all requested inform	nation							
1a	Name of plan				1b	Three-digit				
SPO	KANE BRAIN & SPINE 401(K)	PLAN				plan number				
					4.	(PN)				
					1C	Effective date of plan 07/01/2008				
2a	Plan sponsor's name and add	ress (employer, if for single-employer	r plan)		2b	Employer Identification Number				
	KANE BRAIN & SPINE PS	3 - 1 - 1 - 1	, ,			(EIN) 26-1211477				
					2c	Plan sponsor's telephone number				
	VEST 5TH, SUITE 210 KANE, WA 99204				24	509-744-3490 Business code (see instructions)				
	,				24	621111				
		d address (if same as Plan sponsor, e			3b	Administrator's EIN				
SPOI	KANE BRAIN & SPINE PS	801 WEST 5 SPOKANE,		210	20	26-1211477				
					30	Administrator's telephone number 509-744-3490				
		an sponsor has changed since the la		port filed for this plan, enter the	4b	EIN				
1	name, EIN, and the plan number	er from the last return/report. Sponse	or's name		4c	DNI				
5a	Total number of participants a	at the beginning of the plan year			5a	7				
b		at the end of the plan year			5b	7				
C	·	vith account balances as of the end c			30	1				
					5c	6				
6a	Were all of the plan's assets	during the plan year invested in eligib	ole assets?	(See instructions.)		X Yes No				
b		the annual examination and report of				X Yes ☐ No				
		(See instructions on waiver eligibility her 6a or 6b, the plan cannot use F								
Pa	rt III Financial Inform		0	or and muct motoda acc r crim co						
7	Plan Assets and Liabilities			(a) Beginning of Year		(b) End of Year				
-	Total plan assets		7a	27444		304299				
b	Total plan liabilities									
С	'	7b from line 7a)		27444		304299				
8	Income, Expenses, and Trans			(a) Amount		(b) Total				
а	Contributions received or received					· · · · · · · · · · · · · · · · · · ·				
				9422	2					
	(2) Participants		8a(2)	25809	)					
	, ,	s)		193205	_					
b	` ,			48419	)					
C	, , ,	, 8a(2), 8a(3), and 8b)	. 8c			276855				
d	1 \	rollovers and insurance premiums	8d							
е	Certain deemed and/or correct	ctive distributions (see instructions)	8e							
f	Administrative service provide	ers (salaries, fees, commissions)	8f							
g	Other expenses		8g							
h	Total expenses (add lines 8d,	8e, 8f, and 8g)				0				
i		ne 8h from line 8c)				276855				
j		see instructions)								

		Form 5500-SF 2009 Page <b>2-</b> [1						
Pai	rt IV	Plan Characteristics						
9a		plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Char	acteris	stic Co	des in	the instruct	ions:	
		2F 2G 2J 2K 3D 2T						
b	If the	plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Chara	acteris	tic Cod	des in t	the instruction	ons:	
Dar	t V	Compliance Questions						
10		ng the plan year:		Yes	No		Amount	
		s there a failure to transmit to the plan any participant contributions within the time period described in		100	110	, , , , , , , , , , , , , , , , , , ,	Amount	
	29	CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X			
b		e there any nonexempt transactions with any party-in-interest? (Do not include transactions reported ne 10a.)	10b		X			
_		s the plan covered by a fidelity bond?	10b		X			
C			100		, , , , , , , , , , , , , , , , , , ,			
d		the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud ishonesty?	10d		X			
е		e any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier,						
		rance service or other organization that provides some or all of the benefits under the plan? (See ructions.)	10e		X			
f	Has	the plan failed to provide any benefit when due under the plan?	10f		X			
g	Did	the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	X				1007
	If thi	is is an individual account plan, was there a blackout period? (See instructions and 29 CFR 0.101-3.)	10g		X			
i	If 10	th was answered "Yes," check the box if you either provided the required notice or one of the eptions to providing the notice applied under 29 CFR 2520.101-3	10i					
art		Pension Funding Compliance						
11	Is th	is a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com					☐ Yes	X No
12		)))					Yes	X No
14		nis a defined contribution plan subject to the minimum funding requirements of section 412 of the Code fes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)	e or se	cuon a	02 01 1	EKISA!		/ INC
а	Ìfαν	waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instru ting the waiver						ling
lf	-	ompleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.			Day .		1 eai	
	-	er the minimum required contribution for this plan year		[	12b			
С	Ente	r the amount contributed by the employer to the plan for this plan year			12c			
	Subt	tract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left ative amount)	of a		12d			
е	Will	the minimum funding amount reported on line 12d be met by the funding deadline?		<u> </u>		Yes	No	N/A
art	: VII	Plan Terminations and Transfers of Assets						
3a	Has	a resolution to terminate the plan been adopted during the plan year or any prior year?					Yes	X No
	If "Y	es," enter the amount of any plan assets that reverted to the employer this year			13a			
b		e all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought					П Усс	× Na
С	If du	ring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify t					∐ Yes	× No
		ch assets or liabilities were transferred. (See instructions.)	1	46	-(0) [	N/(-)	40 - (2)	N DN1/->
	13C(1)	Name of plan(s):	+	130	c(2) EI	IN(S)	13c(3)	PN(S)
							1	
							1	
			1				1	

#### 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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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	Filed with authorized/valid electronic signature.	10/07/2010	JOHN DAMAKAS
HERE	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

## 10/07/2010

### Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Banefits Security Administration

Pension Benefit Guaranty Corporation

# Short Form Annual Return/Report of Small Employee Benefit Plan

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

Complete all entries in accordance with the instructions to the Form 5500-SF.

OMB Nos. 1210-0110 1210-0089

2009

This Form is Open to Public Inspection

p,	Annual Report Identification Information				-			
		1/01/2	009 and ending		12/31/2009			
Α.	This return/report is for: X single-employer plan	multiple-e	mployer plan (not multiemployer)	one-participant plan				
В	This return/report is for: first return/report	final retur	n/report					
	an amended return/report	short plan	year return/report (less than 12 mor	iths)				
C	Check box if filing under: X Form 5558	automatic	extension		DFVC program			
	special extension (enter description	n)	-	-	<del></del>			
Pa	irt II Basic Plan Information-enter all requested information	ation						
	Name of plan	ì			Three-digit			
	Spokane Brain & Spine 401(k) Plan				plan number (PN) • 001			
					Effective date of plan			
			,		07/01/2008			
2a	Plan sponsor's name and address (employer, if for single-employer Spokane Brain & Spine PS	plan)			Employer Identification Number			
	phovene prem « phine to	P			(EIN) 26-1211477			
	801 West 5th, Suite 210		b.		Plan sponsor's telephone number (509) 744 - 3490			
	our west sen, surce 210		e " e em e	2d	Business code (see instructions)			
	Spokane	. 1 1/5	WA 99204		621111			
Зa	Plan administrator's name and address (if same as Plan sponsor, e	nter "Same		30 /	Administrator's EIN			
			· • ·	3с	Administrator's telephone number			
4	f the name and/or EIN of the plan sponsor has changed since the las	st return/re	port filed for this plan, enter the	4b EIN				
	name, EIN, and the plan number from the last return/report. Sponso	to any and an arrange to the state of the st	TM CIIV					
				4c	PN			
	Total number of participants at the beginning of the plan year	5a 5b	7					
b Total number of participants at the end of the plan year					7			
С	Total number of participants with account balances as of the end of complete this item)	5c	6					
6a					X Yes No			
d	Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-467 (See instructions on waiver eligibility a				X Yes No			
	If you answered "No" to either 6a or 6b, the plan cannot use Fo				G U			
Pa	rt III Financial Information							
7	Plan Assets and Liabilities		(a) Beginning of Year		(b) End of Year			
а	Total plan assets	7a	27,44	4	304,299			
þ	Total plan liabilities	7b		_				
<u>C</u>	Net plan assets (subtract line 7b from line 7a)	7c	27,44					
8		Shift of System 25 1 11		4	304,299			
-	Income, Expenses, and Transfers for this Plan Year		(a) Amount	4	304,299 (b) Total			
a	Contributions received or receivable from:	82/1\	(a) Amount	1 10gs	· · · · · · · · · · · · · · · · · · ·			
a	Contributions received or receivable from: (1) Employers	8a(1)	(a) Amount 9,42	2	· · · · · · · · · · · · · · · · · · ·			
a	Contributions received or receivable from: (1) Employers	8a(2)	(a) Amount 9,42 25,80	2	· · · · · · · · · · · · · · · · · · ·			
_	Contributions received or receivable from: (1) Employers (2) Participants (3) Others (including rollovers)	8a(2) 8a(3)	(a) Amount 9,42 25,80 193,20	2 9	· · · · · · · · · · · · · · · · · · ·			
b	Contributions received or receivable from: (1) Employers (2) Participants (3) Others (including rollovers) Other income (loss)	8a(2) 8a(3) 8b	(a) Amount 9,42 25,80	2 9	· · · · · · · · · · · · · · · · · · ·			
_	Contributions received or receivable from:  (1) Employers  (2) Participants  (3) Others (including rollovers)  Other income (loss)  Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)  Benefits paid (including direct rollovers and insurance premiums	8a(2) 8a(3) 8b 8c	(a) Amount 9,42 25,80 193,20 48,41	2 9	(b) Total			
b c d	Contributions received or receivable from:  (1) Employers  (2) Participants  (3) Others (including rollovers)  Other income (loss)  Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)  Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8a(2) 8a(3) 8b 8c 8d	(a) Amount 9,42 25,80 193,20 48,41	2 9	(b) Total			
b c d	Contributions received or receivable from:  (1) Employers  (2) Participants  (3) Others (including rollovers)  Other income (loss)  Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)  Benefits paid (including direct rollovers and insurance premiums to provide benefits)  Certain deemed and/or corrective distributions (see instructions)	8a(2) 8a(3) 8b 8c 8d 8e	(a) Amount 9,42 25,80 193,20 48,41	2 9	(b) Total			
b c d e f	Contributions received or receivable from:  (1) Employers  (2) Participants  (3) Others (including rollovers)  Other income (loss)  Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)  Benefits paid (including direct rollovers and insurance premiums to provide benefits)  Cerlain deemed and/or corrective distributions (see instructions)  Administrative service providers (salaries, fees, commissions)	8a(2) 8a(3) 8b 8c 8d 8e 8f	(a) Amount 9,42 25,80 193,20 48,41	2 9	(b) Total			
b c d e f g	Contributions received or receivable from:  (1) Employers  (2) Participants  (3) Others (including rollovers)  Other income (loss)  Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)  Benefits paid (including direct rollovers and insurance premiums to provide benefits)  Certain deemed and/or corrective distributions (see instructions)  Administrative service providers (salaries, fees, commissions)  Other expenses	8a(2) 8a(3) 8b 8c 8d 8e 8f 8g	(a) Amount 9,42 25,80 193,20 48,41	2 9	(b) Total 276,855			
b c d e f	Contributions received or receivable from:  (1) Employers  (2) Participants  (3) Others (including rollovers)  Other income (loss)  Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)  Benefits paid (including direct rollovers and insurance premiums to provide benefits)  Certain deemed and/or corrective distributions (see instructions)  Administrative service providers (salaries, fees, commissions)  Other expenses  Total expenses (add lines 8d, 8e, 8f, and 8g)	8a(2) 8a(3) 8b 8c 8d 8e 8f 8g 8h	(a) Amount 9,42 25,80 193,20 48,41	2 9	(b) Total 276,855			
b c d e f g	Contributions received or receivable from:  (1) Employers  (2) Participants  (3) Others (including rollovers)  Other income (loss)  Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)  Benefits paid (including direct rollovers and insurance premiums to provide benefits)  Certain deemed and/or corrective distributions (see instructions)  Administrative service providers (salaries, fees, commissions)  Other expenses	8a(2) 8a(3) 8b 8c 8d 8e 8f 8g	(a) Amount 9,42 25,80 193,20 48,41	2 9	(b) Total 276,855			

	Form 5500-SF 2009 Page 2									
-	W. Blay Characteristics						<del></del>			
9a	□   V	cteris	lic Co	des in t	he instruc	lions:				
b	2E 2F 2G 2J 2K 3D 2T  If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Chara	cterist	ic Cod	les in t	ne instruct	ions:				
IJ	If the piet provides we have benefite, onto the approvate world a least to be seen that an entire									
Parl	V Compliance Questions									
10	During the plan year:		Yes	No	·	Amou	nt			
	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		х						
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		х						
С	Was the plan covered by a fidelity bond?	10c		х						
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		х						
е	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		х						
f	Has the plan failed to provide any benefit when due under the plan?	10f		х						
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	х			<del></del>	10	075		
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		х						
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i						***************************************		
Part	VI Pension Funding Compliance	·	<u> </u>			-				
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com 5500)).					П	Yes X	No		
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code					_=	res X			
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)			•		_		ż		
а	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructional granting the waiver	tions,	, and e	inter th	e date of t	he lette	er ruling	)		
If	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.			Day		1001	*	_		
b	Enter the minimum required contribution for this plan year		[	12b						
C	Enter the amount contributed by the employer to the plan for this plan year		[	12c						
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left negative amount)	ofa		12d				7.2		
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?				Yes	No		N/A		
Part	VII Plan Terminations and Transfers of Assets									
13a	Has a resolution to terminate the plan been adopted during the plan year or any prior year?		********	*****		Ī,	Yes X	No		
	If "Yes," enter the amount of any plan assets that reverted to the employer this year		[	13a						
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought of the PBGC?						Yes X	No		
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify t which assets or liabilities were transferred. (See instructions.)	he pla	n(s) to	)		· ··				
*****	3c(1) Name of plan(s):		13	c(2) E	N(s)	13	3c(3) PI	N(s)		
		-								
Cau	ion: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonab	le ca	use is	estab	ished.	l				
SB	er penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this ret r Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return f, it is true, correct, and complete:									
SIG	10/7/10 John Dama			kas						
HEI				individual signing as plan administrator						
	3N 10/7/10 John Dam									