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).

OMB Nos. 1210-0110 1210-0089

2009

This Form is Open to Public Inspection

Р	ension Benefit Guaranty Corporation		▶ Complete all entries in accor	dance wit	h the instructions to the Form 550	0-SF.	· ·		
			ntification Information						
For	calendar plan year 2009 or fisc	cal	plan year beginning 01/01/200)9	and ending 1	2/31/	2009		
Α -	This return/report is for:	X	single-employer plan	multiple-e	employer plan (not multiemployer)		one-participa	ant plan	
В -	This return/report is for:	X	first return/report	final retur	n/report		_		
		Ī	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 progra	am	
	oneon box ii iiiiig anaon	Ħ	special extension (enter description	1					
Da	rt II Basic Plan Infor	·m·	ation—enter all requested inform						
	Name of plan	1116	ation—enter all requested inform	ialion		1h	Three-digit	1	
	INE MEDICAL SERVICES, PLI	LC	DEFINED BENEFIT PLAN			10	plan number		
	,						(PN) •	002	
						1c	Effective date of		
							01/01/2		
	Plan sponsor's name and add		s (employer, if for single-employer	r plan)		2b	Employer Identi (EIN) 26-230		ımber
EQUI	INE MEDICAL SERVICES, PLI	LC				2c	(EIN) 26-230 Plan sponsor's		numher
529 V	WEST WHITNEY AVENUE							8-3623	Hamber
LOUI	SVILLE, KY 40215					2d	Business code		ctions)
2-	5			. "0		O.L.	541940		
	Plan administrator's name and INE MEDICAL SERVICES, PLI		ddress (if same as Plan sponsor, e 529 WEST V			3D	Administrator's 26-230		
			LOUISVILLE			3с	Administrator's		number
							502-54		
			sponsor has changed since the la		port filed for this plan, enter the	4b	EIN		
1	name, EIN, and the plan number	erı	rom the last return/report. Sponso	or's name		4c	PN		
5a	Total number of participants a	at th	ne beginning of the plan year			5a			2
_						5b			2
	·		account balances as of the end of			่อม			
C						5с			
6a	Were all of the plan's assets	dui	ring the plan year invested in eligib	ole assets?	(See instructions.)			X Yes	s No
	Are you claiming a waiver of t	the	annual examination and report of	an indeper	ndent qualified public accountant (IQI	PA)		<u> </u>	
		•	• •		ions.)			× Yes	s 📙 No
Da	rt III Financial Inform			orm 5500-	SF and must instead use Form 55	00.			
		ıaı	1011			1			
7	Plan Assets and Liabilities			_	(a) Beginning of Year	+	(b) End	l of Year	00470
	Total plan assets	•••••		7a	0	+			98470
b	·		from the 2.70)		0	_			00470
<u> </u>			from line 7a)	. 7с		,			98470
8	Income, Expenses, and Trans Contributions received or received				(a) Amount		(b)	Total	
а				8a(1)	98470)			
	, , , ,				C)			
	• • • • • • • • • • • • • • • • • • • •				C)			
b	, ,	,			C)			
С	, ,		a(2), 8a(3), and 8b)						98470
d			llovers and insurance premiums						
	to provide benefits)		•	8d	C)			
е	Certain deemed and/or correct	ctiv	e distributions (see instructions)	8e	C)			
f	Administrative service provide	ers	(salaries, fees, commissions)	8f	C)			
g	Other expenses			8g	C)			
h	Total expenses (add lines 8d,	, 8e	e, 8f, and 8g)	. 8h					0
i	Net income (loss) (subtract lin	ne 8	8h from line 8c)	. 8i					98470
j	Transfers to (from) the plan (s	see	instructions)	. 8i					

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Part IV	Plan	Characteristics	c
railiv	ГІАП	CHALACLEH SUC:	

Signature of plan administrator

Signature of employer/plan sponsor

SIGN HERE

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

D	ii uie	plan provides wellare benefits, effer the applicable wellare feat	ure codes from the	LIST OF FIAIT GHAFA	Clensi	.10 000	aes III i	ine instruction	лъ.	
Part	V	Compliance Questions								
10	Dur	ng the plan year:				Yes	No	-	Amount	
а		there a failure to transmit to the plan any participant contribution CFR 2510.3-102? (See instructions and DOL's Voluntary Fiducia	•		10a		X			
b		e there any nonexempt transactions with any party-in-interest? (Ine 10a.)		•	10b		X			
С	Wa	s the plan covered by a fidelity bond?			10c		X			
d		the plan have a loss, whether or not reimbursed by the plan's fide shonesty?			10d		X			
	insu	e any fees or commissions paid to any brokers, agents, or other rance service or other organization that provides some or all of thuctions.)	ne benefits under the	e plan? (See	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	f year end.)		10g		X			
h		s is an individual account plan, was there a blackout period? (Se			10h					
i		h was answered "Yes," check the box if you either provided the reptions to providing the notice applied under 29 CFR 2520.101-3			10i					
Part '	VI	Pension Funding Compliance								
11	Is th	s a defined benefit plan subject to minimum funding requirement	s? (If "Yes," see ins	tructions and com	plete :	Sched	lule SB	B (Form	X Yes	No
12		is a defined contribution plan subject to the minimum funding rec							Yes	X No
	•	es," complete 12a or 12b, 12c, 12d, and 12e below, as applicable	,							
		vaiver of the minimum funding standard for a prior year is being a								
		ting the waiveromplete lines 3, 9, and 10 of Schedule M			uı		Day		rear	
		r the minimum required contribution for this plan year				[12b			
		r the amount contributed by the employer to the plan for this plan					12c			
d	Sub	ract the amount in line 12c from the amount in line 12b. Enter the	e result (enter a min	us sign to the left	of a		12d			
е	Will	he 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 y	ear or any prior yea	r?					Yes	X No
	If "Y	es," enter the amount of any plan assets that reverted to the emp	loyer this year				13a			
	Wer	e all the plan assets distributed to participants or beneficiaries, tra e PBGC?					ntrol		Yes	X No
		ring this plan year, any assets or liabilities were transferred from h assets or liabilities were transferred. (See instructions.)	this plan to another	plan(s), identify th	ne plar	n(s) to	1		1	
1;	3c(1)	Name of plan(s):				13	c(2) El	N(s)	13c(3)	PN(s)
Cauti	on:	A penalty for the late or incomplete filing of this return/report	t will be assessed (unless reasonab	le cau	se is	establ	ished.	<u> </u>	
SB or	Sch	alties of perjury and other penalties set forth in the instructions, I edule MB completed and signed by an enrolled actuary, as well a true, correct, and complete.								
SIGN	Fi	ed with authorized/valid electronic signature.	10/11/2010	JESSICA BIRKLE						
HERE	_	Signature of plan administrator	Date	Enter name of in	ndividu	ıal sin	ning as	s plan admir	istrator	

Date

Date

Enter name of individual signing as plan administrator

Enter name of individual signing as employer or plan sponsor

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation Single-Employer Defined Benefit Plan
Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

This Form is Open to Public

OMB No. 1210-0110

2009

Inspection

File as an attachment to Form 5500 or 5500-SF. 01/01/2009 and ending For calendar plan year 2009 or fiscal plan year beginning 12/31/2009 Round off amounts to nearest dollar. ▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established. A Name of plan Three-digit EQUINE MEDICAL SERVICES, PLLC DEFINED BENEFIT PLAN 002 plan number (PN) C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Employer Identification Number (EIN) **EQUINE MEDICAL SERVICES, PLLC** 26-2300896 **F** Prior year plan size: **E** Type of plan: Single Multiple-A Multiple-B 100 or fewer 101-500 More than 500 Part I **Basic Information** Month _01 01 Year 2009 Enter the valuation date: Day Assets: Market value..... 2a 0 a 0 2b b Funding target/participant count breakdown (2) Funding Target (1) Number of participants 0 а For retired participants and beneficiaries receiving payment 3a 0 0 0 b For terminated vested participants For active participants: 0 3c(1) (1) Non-vested benefits..... (2) Vested benefits..... 3c(2) 0 2 Total active 3c(3)3d 2 0 Total..... If the plan is at-risk, check the box and complete items (a) and (b) 4a Funding target disregarding prescribed at-risk assumptions Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been 4b at-risk for fewer than five consecutive years and disregarding loading factor 6.16 % 5 92440 6 Target normal cost...... Statement by Enrolled Actuary To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan. SIGN 09/21/2010 HERE Signature of actuary Date SALLY W. CUNI 08-02676 Most recent enrollment number Type or print name of actuary CUNI, RUST & STRENK, INC 513-891-0270 Firm name Telephone number (including area code) 4540 COOPER ROAD, SUITE 304 CINCINNATI, OH 45242-5617

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

Address of the firm

instructions

Page 2- 1

Pa	art II	Begin	ning of year	carryove	er and prefunding	bala	ances						
								(a) (Carryover balance	!	(b)	Prefundi	ng balance
7			0 ,		cable adjustments (Iten					0			0
8	Portion (used to	offset prior year's	funding rec	quirement (Item 35 from	prior	year)			0			0
9	Amount	remainir	ng (Item 7 minus i	tem 8)						0			0
10	Interest	on item	9 using prior year	's actual re	turn of%					0			0
11	Prior yea	ar's exce	ess contributions t	o be added	to prefunding balance	:							
	a Exce	ss contr	ibutions (Item 38	from prior y	/ear)								0
	b Intere	est on (a	a) using prior year	's effective	rate of%								0
					year to add to prefunding								0
	d Porti	on of (c)	to be added to p	efunding b	alance								0
12					emed elections					0			0
13					+ item 10 + item 11d –					0			0
P	art III	Fun	ding percenta	ages									
14	Funding	target a	ttainment percent	age								14	100.00 %
					je							15	100.00 %
	Prior yea	ar's fund	ing percentage fo	r purposes	of determining whethe	r carry	yover/prefun	ding balaı	nces may be used	to reduce		16	100.00 %
17			<u> </u>		s less than 70 percent of							17	%
	art IV		tributions an									ı	
					ear by employer(s) and	l empl	ovees.						
	(a) Date		(b) Amount p		(c) Amount paid by		(a) Da	ite	(b) Amount p	aid by	(c) Amou	int paid by
,	IM-DD-YY	YY)	employer	,	employees	_	(MM-DD-	YYYY)	employer	(s)		empl	oyees
	2/28/2009			75000		0							
04	1/12/2010			23470		0							
								1000			454 \	1	
							Totals ►	18(b)		98470	18(c)		
19					tructions for small plan								
	_				imum required contribu					19a			0
					djusted to valuation date					19b			0
	C Contri	butions a	allocated toward m	nimum requ	uired contribution for curr	rent ye	ear adjusted t	o valuation	n date	19c			92440
20	Quarterly	y contrib	utions and liquidi	y shortfalls	:								
	a Did th	e plan h	ave a "funding sh	ortfall" for t	he prior year?								Yes X No
	b If 20a	is "Yes,	" were required q	uarterly ins	tallments for the curren	t year	made in a ti	imely mar	nner?				Yes No
	C If 20a	is "Yes,	" see instructions	and comple	ete the following table a	as app	olicable:						
		(4)			Liquidity shortfall as	of en	d of Quarter					(4)	
		(1) 1s	it		(2) 2nd			(3)	3rd			(4) 4th	1

Pa	rt V Assumptio	ons used to determine f	unding target and ta	rget n	ormal cost		
21	Discount rate:						
	a Segment rates:	1st segment: 5.09 %	2nd segment: 6.16 %		3rd segment: 6.58 %		N/A, full yield curve used
	b Applicable month	(enter code)				21b	3
22	Weighted average ret	tirement age				22	62
23	Mortality table(s) (see	e instructions)	escribed - combined	Pres	cribed - separate	Substitut	te
Pa	rt VI Miscellane	ous items					
24	•	nade in the non-prescribed act	·-		•		· · · · · · · · · · · · · · · · · · ·
25	Has a method change	e been made for the current pla	an year? If "Yes," see instru	uctions r	egarding required attac	hment	Yes X No
26	Is the plan required to	provide a Schedule of Active	Participants? If "Yes," see	instructi	ons regarding required	attachment	Yes X No
27		or (and is using) alternative fur	9 7 11			27	
Pa	rt VII Reconcilia	ation of unpaid minimu	ım required contribu	tions f	or prior years		
28	Unpaid minimum requ	uired contribution for all prior y	ears			28	0
29	' '	contributions allocated toward			' '	29	0
30	Remaining amount of	f unpaid minimum required cor	ntributions (item 28 minus ite	em 29)		30	0
Pa	rt VIII Minimum	required contribution	for current year				
31		adjusted, if applicable (see instr				31	92440
32	Amortization installme		,		Outstanding Bala	ince	Installment
	a Net shortfall amort	tization installment				0	0
	b Waiver amortization	on installment				0	0
33		approved for this plan year, en Day Year				33	
34	0 1	ment before reflecting carryove				34	92440
			Carryover balance		Prefunding bala	nce	Total balance
35	Balances used to offs	set funding requirement		0		0	0
36	Additional cash requir	rement (item 34 minus item 35	j)			36	92440
37		ed toward minimum required co	•	•		37	92440
38	Interest-adjusted exce	ess contributions for current ye	ear (see instructions)			38	0
39	Unpaid minimum requ	uired contribution for current ye	ear (excess, if any, of item 3	36 over i	em 37)	39	0
40		uired contribution for all years.				40	

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).

▶ 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.

	Part I Annual Report Identification Information		Title instruc	ions to the Form 55	00-31 .	
Ē	or the calendar plan year 2009 or fiscal plan year beginning	01/	01/2009	and ending	12	2/31/2009
A	This return/report is for: x single-employer plan	multiple	e-employer plan (not multiemployer)		one-participant plan
E	This return/report is for:	final retu	urn/report			- · · ·
	an amended return/report	short pla	an year return/re	port (less than 12 mon	iths)	
С	Check box if filing under: x Form 5558	automat	tic extension		ĺ	DFVC program
	special extension (enter descript	ion)			L	
	Part II Basic Plan Information enter all requested in	formation				
	Name of plan	normation.			1b	Three-digit
	Equine Medical Services, PLLC Defined Benefi	+ Dlan				plan number (PN) ▶ 002
	1 Section 2 Sect	o rran				(PN) ► 002 Effective date of plan
_					1	01/01/2009
2	Plan sponsor's name and address (employer, if for single-employer	plan)				Employer Identification Number
	Equine Medical Services, PLLC					(EIN) 26-2300896 Plan sponsor's telephone number
	529 West Whitney Avenue					(502) 548-3623
US	Louisville KY 40215				1	Business code (see instructions)
38	(" contro do pian citipio) or,	enter "Same	e")			Administrator's EIN
	Same					
					3c /	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor has changed since the la	ast return/re	port filed for this	plan, enter the	4b E	EIN
	name, EIN and the plan number from the last return. Sponsor's Nan	ne			4c F	PN
5a	Total number of participants at the beginning of the plan year				5a	2
b	Total number of participants at the end of the plan year				5b	2
С	Total number of participants with account balances as of the end of	the plan year	ar (defined benef	it plans do not	F -	
6a	complete this item)	assets? (S	ee instructions)	• • • • • • • • • • • • • • • • • • • •	5c	· · · · XYes \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
b	Are you claiming a waiver of the annual examination and report of a	n independe	ent qualified publ	ic accountant (IQPA)		
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility as	nd condition	s.)			Yes No
D.	If you answered "No" to either 6a or 6b, the plan cannot use For art III Financial Information	m. 5500-SF	and must inste	ad use Form 5500.		
7	Plan Assets and Liabilities		/a) Da	nin nin n af Va	T	/1 > 1 - 6 3 /
a	Total plan assets	7-	(a) Be	ginning of Year		(b) End of Year
b	Total plan liabilities	7a 7b		0	+	98,470
С	Net plan assets (subtract line 7b from line 7a)	7c		0	+	98,470
8	Income, Expenses, and Transfers for this Plan Year	10	13) Amount	-	(b) Total
а	Contributions received or receivable from:		(a	, Amount		(D) TOTAL
	(1) Employers	. 8a(1)	ļ	98,470	4	
	(2) Participants	. 8a(2)		0		
b	(3) Others (including rollovers)	. 8a(3)		0	-	
	Other income (loss)	. 8b		0		
c d	Total income(add lines 8a(1), 8a(2), 8a(3), and 8b) Benefits paid (including direct rollovers and insurance premiums	- 8c				98,470
		ı	1		F	
	to provide benefits)	• 8d	<u> </u>	0		
е	Certain deemed and/or corrective distributions (see instructions) .	. 8d		0		
f	Certain deemed and/or corrective distributions (see instructions) . Administrative service providers (salaries, fees, commissions) .					
_	Certain deemed and/or corrective distributions (see instructions) .	. 8e		0		
f	Certain deemed and/or corrective distributions (see instructions) . Administrative service providers (salaries, fees, commissions) . Other expenses	. 8e . 8f		0		
f g	Certain deemed and/or corrective distributions (see instructions) . Administrative service providers (salaries, fees, commissions) . Other expenses	. 8e . 8f . 8g . 8h		0		0 98,470
f g h i	Certain deemed and/or corrective distributions (see instructions) . Administrative service providers (salaries, fees, commissions) . Other expenses	. 8e . 8f . 8g . 8h . 8i		0 0 0		

	Form 5500-SF (2009)		Page 2-					
Day	t IV Plan Characteristics				-			,,,,,
_	If the plan provides pension benefits, enter the applicable pension	n feature codes from the	List of Plan Charact	eristic Co	odes in the	e instructio	ns:	- 4
	1A 1D If the plan provides welfare benefits, enter the applicable welfare							
Pai	t V Compliance Questions	inguine control of the control of th						
10	During the plan year:			Y	es No		Amount	
a b	Was there a failure to transmit to the plan any participant contr 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fi Were there any nonexempt transactions with any party-in-inter	duciary Correction Progr	am)	10a	x			
	on line 10a.)	·	•	10b	х	<u> </u>		
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 or dishonesty?	=	The state of the s	10d	х		·	
е	Were any fees or commisions paid to any brokers, agents, or o insurance services or other organization that provides some or instructions.)	all of the benefits under	the plan? (See	10e	x			
f	Has the plan failed to provide any benefit when due under the			10f	х			
q	Did the plan have any participant loans? (If "Yes," enter amoun				x			· · · · · · · · · · · · · · · · · · ·
h	If this is an individual account plan, was there a blackout period 2520.101-3.)	? (See instructions and	29 CFR					
i	If 10h was answered "Yes," check the box if you either provided exceptions to providing the notice applied under 29 CFR 2520.			10i				
	VI Pension Funding Compliance							
1	Is this a defined benefit plan subject to minimum funding require 5500))						X Yes	□No
2 a	Is this a defined contribution plan subject to the minimum fundir (If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applif a waiver of the minimum funding standard for a prior year is b granting the waiver	olicable.) eing amortized in this pla	an year, see instructio	ons, and	enter the	date of the	letter ruling	
lf y	ou completed line 12a, complete lines 3, 9, and 10 of Schedu				12h	<u> </u>		
b	Enter the minimum required contribution for this plan year			• • •	12b 12c			
d	Enter the amount contributed by the employer to the plan for thi Subtract the amount in line 12c from the amount in line 12b. En negative amount)	•		 а 	12d		-	
е	Will the minimum funding amount reported on line 12d be met b	y the funding deadline?				Yes	□No	□N/A
art	****							
3a	Has a resolution to terminate the plan been adopted during the If "Yes," enter the amount of any plan assets that reverted to the					• • •	. Yes	XNo
b c	Were all the plan assets distributed to participants or beneficiarion of the PBGC?						. Yes	X No
1	Sc(1) Name of plan(s):				13c(2) El	N(s)	13c(3)	PN(s)
				·				
autio	n: A penalty for the late or incomplete filing of this return/rep	ort will be assessed ur	nless reasonable ca	use is es	stablishe	d.		
3 or 5	penalties of perjury and other penalties set forth in the instruction chedule MB completed and signed by an enrolled actuary, as we is true, correct, and complete.	s, I declare that I have eall as the electronic versi	xamined this return/repo	eport, inc rt, and to	luding, if a the best	applicable, of my knov	a Schedule vledge and	
		10/6/10	KEVIN DUNLAV	Υ				
SIGN		Date						
HER	al Signature of Dian auministrator	Date /	Enter name or no	ividual Sit	aning as c	iian admini	strator	
HER	Signature of plan administrator	10/6/10	Enter name of ind KEVIN DUNLAV		gning as p	olan admini	strator	

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

File as an attachment to Form 5500 or 5500-SE

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

File as an attachment to For	m 5500 or 5500-SF.		•
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009	and ending	12/31/20	09
Round off amounts to nearest dollar.			
Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reason	nable cause is established.		
A Name of plan	B Th	ree-digit	
Equine Medical Services, PLLC Defined Benefit Plan	pla	an number (PN)	002
C Plan anapagria nama analy			
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ	D En	nployer Identifica	ition Number (EIN)
Equine Medical Services, PLLC	26	5-2300896	
E Two of also			
E Type of plan: X Single Multiple-A Multiple-B F Prior year Part I Basic Information	r plan size: X 100 or fewer	r101-500	More than 500
1 = 1			
1 Enter the valuation date: Month 01 Day 01	Year <u>2009</u>		
2 Assets:			
a Market value			
b	• • • • • • • • • • • • • • • • • • • •	. 2a	0
Actuarial value	· · · · · · · · · · · · · · · · · · ·	. 2b	0
	(1) Number of pa	rticipants	(2) Funding Target
b =	3a (0
	3b ()	0
	Bc(1)		0
(A) T () "	3c(2)		0
(3) Total active	3c(3) 2		0
4 If the plan is at-risk, check the box and complete lines a and b	3d 2	:	0
A Funding target digregarding properited at risk assuments	• • • • • 🗀	40	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for pla	ane that have been	. 4a	
at-risk for fewer than five consecutive years and dispersed to a time to the	· · · · · · · · · · · · · · · · · · ·	. 4b	
5 Effective interest rate	, , , , , , , , , , , , , , , , , , , ,		6.16
6 Target normal cost		. 5	
Statement by Enrolled Actuary			92,440
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments accordance with applicable law and regulations. In my opion, each other assumption is reasonable (taking into account the experier combination, offer my best estimate of anticipated experience under the plan.	s, if any, is complete and accurate. Each p	resribed assumption was	applied in
combination, offer my best estimate of anticipated experience under the plan.	ince of the plan and reasonable expectation	ins) and such other assur	nptions, in
SIGN HERE SWC			
		09/21/20:	10
Signature of actuary		Date	
Sally W. Cuni		08-0267	
Type or print name of actuary	Most	recent enrollme	nt number
Cuni, Rust & Strenk, Inc.	(51:	3) 891-0270	
Firm name	Telephone	number (includir	ng area code)
4540 Cooper Road, Suite 304			
TT0 0			
US Cincinnati OH 45242-5617	-		
Address of the firm			
the actuary has not fully reflected any regulation or ruling promulgated under the statute in contractions	ompleting this schedule, ch	eck the box and	see
nstructions			

Part II Beginning of year carryover a	and prefunding balances					
		(8	a) Carryover balance	(b) P	refunding	balance
7 Balance at beginning of prior year after a	applicable adjustments (item 13 from	prior				
year)						C
8 Portion used to offset prior year's funding			. ()		C
9 Amount remaining (item 7 minus item 8)			(C
10 Interest on item 9 using prior year's actual	al return of 0.00 %		()		C
11 Prior year's excess contributions to be ac						
a Excess contributions (item 38 from pr						C
b Interest on (a) using prior year's effect						0
c Total available at beginning of current						C
d Portion of item (c) to be added to pref						0
12 Reduction in balances due to elections o	-		()		. 0
13 Balance at beginning of current year (iter			. ()		0
Part III Funding percentages				Walter State of the State of th		
14 Funding target attainment percentage .					. 14	100.00 %
15 Adjusted funding target attainment percentage						100.00 %
16 Prior year's funding percentage for purpo						
current year's funding requirement			=		16	100.00 %
17 If the current value of the assets of the pl				<u> </u>	. 17	0.00 %
Part IV Contributions and liquidity		ang target, enter	cach personage v v		<u> </u>	70
18 Contributions made to the plan for the the		ovees:				
(a) Date (b) Amount paid by	(c) Amount paid by	(a) Date	(b) Amount paid by	,]	(c) Amo	ount paid by
(MM-DD-YYYY) employer(s)		(MM-DD-YYYY)	employer(s)	' ·	` '	loyees
12/28/2009 75,0	000			***************************************	A CONTRACTOR OF THE PROPERTY O	
04/12/2010 23,4						
		-				
		Totals ▶ 18(b	98	,470 18	3(c)	
19 Discounted employer contributions see			100 million (100 m		1 /	
a Contributions allocated toward unpaid				19a		0
b Contributions made to avoid restriction				19b		0
C Contributions allocated toward minimum re	•			19c		92,440
20 Quarterly contributions and liquidity shorts						,
a Did the plan have a "funding shortfall"					. 🔲 Yes	XNo
b If 20a is "Yes," were required quarterly					. Yes	□No
c If 20a is "Yes," see instructions and co	_					Land : -
and and and and and oc	Liquidity shortfall as of en		is plan vear	F		
(1) 1st	(2) 2nd	(3) 3rd		(4)	4th	
	<u> </u>		<u>'</u>	` ′		

22 Weighted average retirement age	62
a Segment rates: 1st segment 5.09 % 6.16 % 6.58 % b Applicable month (enter code) 22 Weighted average retirement age 23 Mortality table(s) (see instructions) 24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment 25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment 26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment 27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions	62 ired No No
b Applicable month (enter code)	62 ired No No
b Applicable month (enter code)	ired No
22 Weighted average retirement age	ired No
23 Mortality table(s) (see instructions) Prescribed combined Prescribed separate Substitute	ired X No X No
Part VI Miscellaneous items 24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding requattachment 25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment Yes 26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment Yes 27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions	x No
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding requattachment 25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment Yes 26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment Yes 27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions	x No
attachment Yes 25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment Yes 26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment Yes 27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions	x No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment Yes 26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment Yes 27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions	x No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment Yes 27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions	
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions	x No
	WARRY COLORS

Part VII Reconciliation of unpaid minimum required contributions for prior years	
28 Unpaid minimum required contribution for all prior years	. 0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years	
(item 19a)	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	0
Part VIII Minimum required contribution for current year	
	2,440
32 Amortization installments: Outstanding Balance Installment	
a Net shortfall amortization installment	0
bWaiver amortization installment	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32h - item 33)	2,440
(item 31 + item 32a + item 32b - item 33)	2,440
Salariose deed to offeet fariating requirement	0
	2,440
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date	
	2,440
38 Interest-adjusted excess contributions for current year (see instructions)	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37) 39	
40 Unpaid minimum required contribution for all years	

2009 Schedule SB, line 22 -- Description of Weighted Average Retirement Age

Plan Name: Equine Medical Services, PLLC Defined Benefit Plan

EIN: 26-2300896

PN: 002

 $(A) \qquad \qquad (B) \qquad \qquad (C) \qquad \qquad (D) \qquad \qquad (E)$

Retirement	Retirement	Fraction	Probability	Sum Weighted
Age	Rates	Remaining	Distribution	Average Age
62	100.00%	0.00000	100.00%	62.00000

Weighted Average Retirement Age

62.0

The Retirement Rates (Column B) at each Early Retirement Age (Column A) are converted to a probability distribution (Column D). The products of Column A and Column D are summed to determine the resulting Weighted Average Retirement Age.

2009 Schedule SB, line 19(c) – Discounted Employer Contributions

Plan Name: Equine Medical Services, PLLC Defined Benefit Plan

EIN: 26-2300896

PN: 002

Effective Interest Rate: 6.16% Effective Interest Rate for Late Quarterlies: N/A

			Discounted
	Contribution	# Days to	Contributions @
<u>Date</u>	<u>Amount</u>	1/1/2009	<u>6.16%</u>
12/28/2009	75,000	361	70,694
4/12/2010	23,470	466	21,745
Totals	98,470		92,440

Plan Name: Equine Medical Services, PLLC Defined Benefit Plan

EIN: 26-2300896

PN: 002

1.	Effective Date:	January 1, 2009.
2.	<u>Plan Year</u> :	January 1 st through December 31 st .
3.	Eligibility:	Completion of one year of service in which at least 1,000 Hours of Service were credited and attainment of age 21.
4.	Participation:	Entry date is the January 1 st or July 1 st following the date that the eligibility requirements are satisfied.
5.	Average Monthly Compensation:	Average monthly compensation for the thirty-six highest consecutive months.
6.	Vesting Service:	One year of vesting service is granted for each Plan Year during which an Employee is a Participant and completes at least 1,000 Hours of Service.
7.	Plan Year of Service:	One year of service is granted for each Plan Year during which an Employee is a Participant and completes at least 1,000 Hours of Service.

Plan Name: Equine Medical Services, PLLC Defined Benefit Plan

EIN: 26-2300896

PN: 002

8. Normal Retirement:

a. Eligibility Later of age 62 and completion of five years of

Plan Participation.

b. Monthly Benefit For owner, 8.50% of Average Monthly

Compensation times Plan Years of Service. For all other participants, 0.50% of Average Monthly Compensation times Plan Years of Service. All benefits are reduced by the actuarial equivalent of the annual profit sharing plan contributions, maximum offset 0.50% of Average Monthly Compensation for each Plan Year of Service. Maximum Plan Years of Service is 10 years.

9. Early Retirement:

a. Eligibility There is no Early Retirement Benefit under the

Plan.

b. Monthly Benefit N/A

10. Vested Retirement:

a. Eligibility 20% after 2 years of service plus 20% per year

thereafter to 100% after 6 years of service.

b. Monthly Benefit Calculated as for Normal Retirement based on

Benefit Service and Average Monthly Compensation as of date of separation, times the

participant's vesting percentage.

Plan Name: Equine Medical Services, PLLC Defined Benefit Plan

EIN: 26-2300896

PN: 002

11. <u>Disability Retirement</u>:

a. Eligibility Total and permanent disability.

b. Monthly Benefit Accrued Benefit as of the Disability Retirement

Date, reduced by one-fifteenth (1/15) for each of the first five (5) years and by one-thirtieth for each of the next five (5) years by which the annuity starting date precedes the Normal Retirement Date, and reduced actuarially

thereafter.

12. Pre-Retirement Death:

a. Eligibility Death while actively employed as a Plan

Participant.

b. Monthly Benefit Actuarial equivalent of the Accrued Benefit

payable at Normal Retirement Date, payable to

the Participant's beneficiary.

13. Payment Forms:

a. Normal Life annuity for single participants and an

Actuarially Equivalent 50% Joint & Survivor

annuity for married participants.

b. Optional Single lump sum distribution.

Plan Name: Equine Medical Services, PLLC Defined Benefit Plan

EIN: 26-2300896

PN: 002

14. Actuarial Equivalence:

a. Mortality Pre-retirement: None.

Post-retirement: 1994 Group Annuity Reserving

Table, blended 50% male and 50% female

b. Interest 5.50%

15. <u>Maximum Annual Benefit</u>: \$195,000 per year for participants retiring at age

62 during the 2009 Plan Year.

16. Changes Since Last Year: N/A. 2009 is the first Plan Year.

EIN: 26-2300896 PN: 002 1. <u>Interest Rates</u>: a. Basic Valuation First Segment Rate: 5.09% Second Segment Rate: 6.16% Third Segment Rate: 6.58% Effective Rate: 6.16% b. Present Value of Accumulated Benefits 5.50% 2. Mortality Rates: Preretirement: None. Postretirement: a. Basic Valuation The Applicable Mortality Table prescribed by IRC Section 417(e). b. FAS 35 The Applicable Mortality Table prescribed by IRC Section 417(e). 3. Salary Scale: None. 4. Retirement Rates: Normal Retirement Age under the Plan.

Lump Sum Distribution.

5. Form of Payment at Retirement:

2009 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods Plan Name: Equine Medical Services, PLLC Defined Benefit Plan

2009 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods Plan Name: Equine Medical Services, PLLC Defined Benefit Plan

EIN: 26-2300896

PN: 002

6.	Termination Rates:	None.
7.	Disability Rates:	None.
8.	<u>Plan Expenses</u> :	None.
9.	Asset Valuation Method:	Market Value.
10.	Changes Since Last Year:	N/A – new plan.