

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2009</b><br><br><b>This Form is Open to Public Inspection</b> |
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|                                                                                            |                                                                |                                                                                 |                                            |
|--------------------------------------------------------------------------------------------|----------------------------------------------------------------|---------------------------------------------------------------------------------|--------------------------------------------|
| <b>Part I</b>                                                                              | <b>Annual Report Identification Information</b>                |                                                                                 |                                            |
| For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009 |                                                                |                                                                                 |                                            |
| <b>A</b> This return/report is for:                                                        | <input type="checkbox"/> a multiemployer plan;                 | <input type="checkbox"/> a multiple-employer plan; or                           |                                            |
|                                                                                            | <input checked="" type="checkbox"/> a single-employer plan;    | <input type="checkbox"/> a DFE (specify) ____                                   |                                            |
| <b>B</b> This return/report is:                                                            | <input type="checkbox"/> the first return/report;              | <input type="checkbox"/> the final return/report;                               |                                            |
|                                                                                            | <input type="checkbox"/> an amended return/report;             | <input type="checkbox"/> a short plan year return/report (less than 12 months). |                                            |
| <b>C</b> If the plan is a collectively-bargained plan, check here. . . . .                 | <input type="checkbox"/>                                       |                                                                                 |                                            |
| <b>D</b> Check box if filing under:                                                        | <input checked="" type="checkbox"/> Form 5558;                 | <input type="checkbox"/> automatic extension;                                   | <input type="checkbox"/> the DFVC program; |
|                                                                                            | <input type="checkbox"/> special extension (enter description) |                                                                                 |                                            |

|                                                                                                                                                                                                                         |                                                                |              |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|--------------|--|
| <b>Part II</b>                                                                                                                                                                                                          | <b>Basic Plan Information</b> —enter all requested information |              |  |
| <b>1a</b> Name of plan<br>CINCINNATI EYE INSTITUTE 401 K PLAN                                                                                                                                                           | <b>1b</b> Three-digit plan number (PN) ▶                       | 005          |  |
|                                                                                                                                                                                                                         | <b>1c</b> Effective date of plan                               | 01/01/1988   |  |
| <b>2a</b> Plan sponsor's name and address (employer, if for a single-employer plan)<br>(Address should include room or suite no.)<br><br>CEI PHYSICIANS, P.S.C., INC.<br><br><br>1945 CEI DRIVE<br>CINCINNATI, OH 45242 | <b>2b</b> Employer Identification Number (EIN)                 | 31-1473421   |  |
|                                                                                                                                                                                                                         | <b>2c</b> Sponsor's telephone number                           | 513-984-5133 |  |
|                                                                                                                                                                                                                         | <b>2d</b> Business code (see instructions)                     | 621111       |  |
|                                                                                                                                                                                                                         |                                                                |              |  |

**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.

|                  |                                                   |            |                                                              |
|------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 10/11/2010 | CLYDE BELL                                                   |
|                  | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 10/11/2010 | CLYDE BELL                                                   |
|                  | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |                                                   |            |                                                              |
|                  | Signature of DFE                                  | Date       | Enter name of individual signing as DFE                      |

|                                                                                                                                                                       |                                                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address (if same as plan sponsor, enter "Same")<br>CEI PHYSICIANS, P.S.C., INC.<br><br>1945 CEI DRIVE<br>CINCINNATI, OH 45242 | <b>3b</b> Administrator's EIN<br>31-1473421<br><br><b>3c</b> Administrator's telephone number<br>513-984-5133 |
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|                                                                                                                                                                                                                       |                                   |
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| <b>4</b> 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:<br><br><b>a</b> Sponsor's name | <b>4b</b> EIN<br><br><b>4c</b> PN |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|

|                                                                         |          |     |
|-------------------------------------------------------------------------|----------|-----|
| <b>5</b> Total number of participants at the beginning of the plan year | <b>5</b> | 472 |
|-------------------------------------------------------------------------|----------|-----|

|                                                                                                                                                        |           |     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). |           |     |
| <b>a</b> Active participants.....                                                                                                                      | <b>6a</b> | 420 |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                     | <b>6b</b> | 1   |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                      | <b>6c</b> | 89  |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                               | <b>6d</b> | 510 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....                                              | <b>6e</b> | 1   |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                | <b>6f</b> | 511 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....         | <b>6g</b> | 488 |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....             | <b>6h</b> | 11  |

|                                                                                                                                      |          |  |
|--------------------------------------------------------------------------------------------------------------------------------------|----------|--|
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) ..... | <b>7</b> |  |
|--------------------------------------------------------------------------------------------------------------------------------------|----------|--|

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:  
 2E 2F 2G 2J 2K 2R 2T

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

|                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> 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) ☒ **R** (Retirement Plan Information)  
 (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary  
 (3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

**b General Schedules**

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

|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             |                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> | 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

|                                                                                                           |                                                                         |
|-----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| <div>A Name of plan</div> <div>CINCINNATI EYE INSTITUTE 401 K PLAN</div>                                  | <div>B Three-digit plan number (PN)</div> <div>▶</div> <div>005</div>   |
|                                                                                                           |                                                                         |
| <div>C Plan sponsor's name as shown on line 2a of Form 5500</div> <div>CEI PHYSICIANS, P.S.C., INC.</div> | <div>D Employer Identification Number (EIN)</div> <div>31-1473421</div> |

Part I

Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

THE VANGUARD GROUP, INC

23-1945930

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

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**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

THE VANGUARD GROUP, INC

23-1945930

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 15 33 51 52                   | NONE                                                                                                     | 2688                                                                          | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                         | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                                   | 0                                                                                                                                                                                      | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                 |

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

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
|                               |                                                                                                          |                                                                               | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                    | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

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

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
|                               |                                                                                                          |                                                                               | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                    | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

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

| <b>(b)</b><br>Service<br>Code(s) | <b>(c)</b><br>Relationship to<br>employer, employee<br>organization, or<br>person known to be<br>a party-in-interest | <b>(d)</b><br>Enter direct<br>compensation paid<br>by the plan. If none,<br>enter -0-. | <b>(e)</b><br>Did service provider<br>receive indirect<br>compensation? (sources<br>other than plan or plan<br>sponsor) | <b>(f)</b><br>Did indirect compensation<br>include eligible indirect<br>compensation, for which the<br>plan received the required<br>disclosures? | <b>(g)</b><br>Enter total indirect<br>compensation received by<br>service provider excluding<br>eligible indirect<br>compensation for which you<br>answered "Yes" to element<br>(f). If none, enter -0-. | <b>(h)</b><br>Did the service<br>provider give you a<br>formula instead of<br>an amount or<br>estimated amount? |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
|                                  |                                                                                                                      |                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                                          |                                                                                                                                                                                                          | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                        |

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

| <b>(b)</b><br>Service<br>Code(s) | <b>(c)</b><br>Relationship to<br>employer, employee<br>organization, or<br>person known to be<br>a party-in-interest | <b>(d)</b><br>Enter direct<br>compensation paid<br>by the plan. If none,<br>enter -0-. | <b>(e)</b><br>Did service provider<br>receive indirect<br>compensation? (sources<br>other than plan or plan<br>sponsor) | <b>(f)</b><br>Did indirect compensation<br>include eligible indirect<br>compensation, for which the<br>plan received the required<br>disclosures? | <b>(g)</b><br>Enter total indirect<br>compensation received by<br>service provider excluding<br>eligible indirect<br>compensation for which you<br>answered "Yes" to element<br>(f). If none, enter -0-. | <b>(h)</b><br>Did the service<br>provider give you a<br>formula instead of<br>an amount or<br>estimated amount? |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
|                                  |                                                                                                                      |                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                                          |                                                                                                                                                                                                          | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                        |

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

| <b>(b)</b><br>Service<br>Code(s) | <b>(c)</b><br>Relationship to<br>employer, employee<br>organization, or<br>person known to be<br>a party-in-interest | <b>(d)</b><br>Enter direct<br>compensation paid<br>by the plan. If none,<br>enter -0-. | <b>(e)</b><br>Did service provider<br>receive indirect<br>compensation? (sources<br>other than plan or plan<br>sponsor) | <b>(f)</b><br>Did indirect compensation<br>include eligible indirect<br>compensation, for which the<br>plan received the required<br>disclosures? | <b>(g)</b><br>Enter total indirect<br>compensation received by<br>service provider excluding<br>eligible indirect<br>compensation for which you<br>answered "Yes" to element<br>(f). If none, enter -0-. | <b>(h)</b><br>Did the service<br>provider give you a<br>formula instead of<br>an amount or<br>estimated amount? |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
|                                  |                                                                                                                      |                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                                          |                                                                                                                                                                                                          | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                        |

**Part I Service Provider Information (continued)**

**3** If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| (a) Enter service provider name as it appears on line 2 | (b) Service Codes<br>(see instructions) | (c) Enter amount of indirect compensation |
|---------------------------------------------------------|-----------------------------------------|-------------------------------------------|
| THE VANGUARD GROUP, INC                                 | 60                                      | 0                                         |

| (d) Enter name and EIN (address) of source of indirect compensation                  | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HARBOR CAPITAL ADVISORS<br>111 SOUTH WACKER DRIVE<br>34TH FLOOR<br>CHICAGO, IL 60606 | \$8.00 ANNUALLY                                                                                                                                                    |

| (a) Enter service provider name as it appears on line 2 | (b) Service Codes<br>(see instructions) | (c) Enter amount of indirect compensation |
|---------------------------------------------------------|-----------------------------------------|-------------------------------------------|
| THE VANGUARD GROUP, INC                                 | 60                                      | 0                                         |

| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OPPENHEIMER FUNDS<br>225 LIBERTY STREET<br>NEW YORK, NY 14263       | 25 BASIS POINTS - SUB TA FEES                                                                                                                                      |

| (a) Enter service provider name as it appears on line 2 | (b) Service Codes<br>(see instructions) | (c) Enter amount of indirect compensation |
|---------------------------------------------------------|-----------------------------------------|-------------------------------------------|
|                                                         |                                         |                                           |

| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                     |                                                                                                                                                                    |

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

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

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN;       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN;       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              |                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110                             |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              | <b>2009</b>                                   |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              | <b>This Form is Open to Public Inspection</b> |

|                                                                                               |                                                                 |     |
|-----------------------------------------------------------------------------------------------|-----------------------------------------------------------------|-----|
| For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009    |                                                                 |     |
| <b>A</b> Name of plan<br>CINCINNATI EYE INSTITUTE 401 K PLAN                                  | <b>B</b> Three-digit plan number (PN) ►                         | 005 |
|                                                                                               |                                                                 |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>CEI PHYSICIANS, P.S.C., INC. | <b>D</b> Employer Identification Number (EIN)<br><br>31-1473421 |     |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**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 |
|---------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash .....                                                     | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                           | <b>1b(1)</b>    | 563126                | 600717          |
| <b>(2)</b> Participant contributions .....                                                        | <b>1b(2)</b>    | 62250                 | 229861          |
| <b>(3)</b> Other.....                                                                             | <b>1b(3)</b>    |                       |                 |
| <b>c</b> General investments:                                                                     |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....  | <b>1c(1)</b>    |                       |                 |
| <b>(2)</b> U.S. Government securities.....                                                        | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....                                                                         | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                     |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....                                                                           | <b>1c(4)(B)</b> | 0                     | 35093           |
| <b>(5)</b> Partnership/joint venture interests .....                                              | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                  | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....                                                                | <b>1c(8)</b>    |                       |                 |
| <b>(9)</b> Value of interest in common/collective trusts.....                                     | <b>1c(9)</b>    |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts.....                                    | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                 | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>   | 20431188              | 26911810        |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....                                                                           | <b>1c(15)</b>   |                       |                 |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 21056564              | 27777481        |

**Liabilities**

|                                                                           |           |   |   |
|---------------------------------------------------------------------------|-----------|---|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |   |   |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |   |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |   |   |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |   |   |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 0 |

**Net Assets**

|                                                           |           |          |          |
|-----------------------------------------------------------|-----------|----------|----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 21056564 | 27777481 |
|-----------------------------------------------------------|-----------|----------|----------|

**Part II Income and Expense Statement**

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

**Income****a Contributions:**

|                                                                                                            |                 | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 1919786    |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 970251     |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 2890037   |

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

|                                                                                                      |                 |  |   |
|------------------------------------------------------------------------------------------------------|-----------------|--|---|
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) ..... | <b>2b(1)(A)</b> |  |   |
| <b>(B)</b> U.S. Government securities .....                                                          | <b>2b(1)(B)</b> |  |   |
| <b>(C)</b> Corporate debt instruments .....                                                          | <b>2b(1)(C)</b> |  |   |
| <b>(D)</b> Loans (other than to participants) .....                                                  | <b>2b(1)(D)</b> |  |   |
| <b>(E)</b> Participant loans .....                                                                   | <b>2b(1)(E)</b> |  |   |
| <b>(F)</b> Other .....                                                                               | <b>2b(1)(F)</b> |  |   |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                        | <b>2b(1)(G)</b> |  | 0 |

|                                                                                           |                 |        |        |
|-------------------------------------------------------------------------------------------|-----------------|--------|--------|
| (2) Dividends: <b>(A)</b> Preferred stock .....                                           | <b>2b(2)(A)</b> |        |        |
| <b>(B)</b> Common stock .....                                                             | <b>2b(2)(B)</b> | 54     |        |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                 | <b>2b(2)(C)</b> | 541707 |        |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> ..... | <b>2b(2)(D)</b> |        | 541761 |

|                 |              |  |  |
|-----------------|--------------|--|--|
| (3) Rents ..... | <b>2b(3)</b> |  |  |
|-----------------|--------------|--|--|

|                                                                                           |                 |  |   |
|-------------------------------------------------------------------------------------------|-----------------|--|---|
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                | <b>2b(4)(A)</b> |  |   |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                             | <b>2b(4)(B)</b> |  |   |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result ..... | <b>2b(4)(C)</b> |  | 0 |

|                                                                                                   |                 | (a) Amount | (b) Total |
|---------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>2b</b> (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....              | <b>2b(5)(A)</b> |            |           |
| (B) Other .....                                                                                   | <b>2b(5)(B)</b> | 9918       |           |
| (C) Total unrealized appreciation of assets.<br>Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....    | <b>2b(5)(C)</b> |            | 9918      |
| (6) Net investment gain (loss) from common/collective trusts .....                                | <b>2b(6)</b>    |            |           |
| (7) Net investment gain (loss) from pooled separate accounts .....                                | <b>2b(7)</b>    |            |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                        | <b>2b(8)</b>    |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities .....                              | <b>2b(9)</b>    |            |           |
| (10) Net investment gain (loss) from registered investment<br>companies (e.g., mutual funds)..... | <b>2b(10)</b>   |            | 4433313   |
| <b>c</b> Other income.....                                                                        | <b>2c</b>       |            | 1410      |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....           | <b>2d</b>       |            | 7876439   |

**Expenses**

|                                                                                            |              |         |         |
|--------------------------------------------------------------------------------------------|--------------|---------|---------|
| <b>e</b> Benefit payment and payments to provide benefits:                                 |              |         |         |
| (1) Directly to participants or beneficiaries, including direct rollovers .....            | <b>2e(1)</b> | 1152172 |         |
| (2) To insurance carriers for the provision of benefits .....                              | <b>2e(2)</b> |         |         |
| (3) Other .....                                                                            | <b>2e(3)</b> |         |         |
| (4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....                | <b>2e(4)</b> |         | 1152172 |
| <b>f</b> Corrective distributions (see instructions) .....                                 | <b>2f</b>    |         |         |
| <b>g</b> Certain deemed distributions of participant loans (see instructions).....         | <b>2g</b>    |         |         |
| <b>h</b> Interest expense.....                                                             | <b>2h</b>    |         |         |
| <b>i</b> Administrative expenses: (1) Professional fees .....                              | <b>2i(1)</b> |         |         |
| (2) Contract administrator fees .....                                                      | <b>2i(2)</b> |         |         |
| (3) Investment advisory and management fees .....                                          | <b>2i(3)</b> |         |         |
| (4) Other .....                                                                            | <b>2i(4)</b> | 3350    |         |
| (5) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(4)</b> .....         | <b>2i(5)</b> |         | 3350    |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | <b>2j</b>    |         | 1155522 |

**Net Income and Reconciliation**

|                                                                               |              |  |         |
|-------------------------------------------------------------------------------|--------------|--|---------|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | <b>2k</b>    |  | 6720917 |
| <b>l</b> Transfers of assets:                                                 |              |  |         |
| (1) To this plan.....                                                         | <b>2l(1)</b> |  |         |
| (2) From this plan .....                                                      | <b>2l(2)</b> |  |         |

**Part III Accountant's Opinion**

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

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

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

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

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

(1) Name: PLANTE & MORAN, PLLC

(2) EIN: 38-1357951

**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  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|---------|
| <b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....                 |     | X  |         |
| <b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)..... |     | X  |         |
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....                                                                                                                            |     | X  |         |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....                                                                                                                  |     | X  |         |
| <b>e</b> Was this plan covered by a fidelity bond?.....                                                                                                                                                                                                                                                         | X   |    | 8000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                                                                                         |     | X  |         |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                                                                                                      |     | X  |         |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                                                                                            |     | X  |         |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....                                                                                                                                                   | X   |    |         |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....                                                                                    |     | X  |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....                                                                                                                                              |     | X  |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                                                                                              |     | X  |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....                                                                                                                                                                                     |     | X  |         |
| <b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....                                                                                                                        |     | X  |         |

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?  
If yes, enter the amount of any plan assets that reverted to the employer this year ..... ☐ Yes ☒ No Amount:

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

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

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2009</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

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

|                                                                                                      |                                                                    |
|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>CINCINNATI EYE INSTITUTE 401 K PLAN</u>                                  | <b>B</b> Three-digit plan number (PN) ▶<br><u>005</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>CEI PHYSICIANS, P.S.C., INC.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>31-1473421</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                    |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                              | <b>1</b> |
| <b>2</b> 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):<br><br>EIN(s): <u>23-2186884</u> |          |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                   |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                    | <b>3</b> |

|                |                                                                                                                                                                              |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part) |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                         |                                                                                                                         |                             |                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....                                                                                                                                     | <input type="checkbox"/> Yes                                                                                            | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| If the plan is a defined benefit plan, go to line 8.                                                                                                                                                                                                    |                                                                                                                         |                             |                              |
| <b>5</b> 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. |                             |                              |
| <b>6 a</b> Enter the minimum required contribution for this plan year .....                                                                                                                                                                             | <b>6a</b>                                                                                                               |                             |                              |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                              | <b>6b</b>                                                                                                               |                             |                              |
| <b>c</b> 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).....                                                                                                         | <b>6c</b>                                                                                                               |                             |                              |
| If you completed line 6c, skip lines 8 and 9.                                                                                                                                                                                                           |                                                                                                                         |                             |                              |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                      | <input type="checkbox"/> Yes                                                                                            | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>8</b> 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?..... | <input type="checkbox"/> Yes                                                                                            | <input type="checkbox"/> No | <input type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                                |                                   |                                   |                               |                             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                              |                              |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....                                                       | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.) ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

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

Schedule R (Form 5500) 2009  
v.092308.1

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

- 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):

# **Cincinnati Eye Institute 401(k) Plan**

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**Financial Report**  
**December 31, 2009**

# **Cincinnati Eye Institute 401(k) Plan**

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## Independent Auditor's Report

To the Plan Administrator  
Cincinnati Eye Institute 401(k) Plan

We have audited the accompanying statement of net assets available for benefits of Cincinnati Eye Institute 401(k) Plan (the "Plan") as of December 31, 2009 and 2008 and the related statement of changes in net assets available for benefits for the years then ended, as listed in the accompanying table of contents. These financial statements 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 audits 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 of the Plan as of December 31, 2009 and 2008 and the changes in net assets for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Our audits were performed for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental schedule of assets held at end of year as of December 31, 2009 is presented for the purpose of additional analysis and is not a required part of the basic financial statements but is supplemental 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 supplemental schedule is the responsibility of the Plan's management. The supplemental schedule has been subjected to the auditing procedures applied in the audits 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.

*Plante & Moran, PLLC*

Cincinnati, Ohio  
October 1, 2010



# Cincinnati Eye Institute 401(k) Plan

## Statement of Net Assets Available for Benefits

|                                          | December 31,<br>2009 | December 31,<br>2008 |
|------------------------------------------|----------------------|----------------------|
| <b>Assets</b>                            |                      |                      |
| Participant-directed investments:        |                      |                      |
| Mutual funds                             | \$ 26,911,810        | \$ 20,431,188        |
| Corporate stocks                         | 35,093               | -                    |
| Total participant-directed investments   | 26,946,903           | 20,431,188           |
| Contributions receivable:                |                      |                      |
| Employee                                 | 229,861              | 62,250               |
| Employer                                 | 600,717              | 563,126              |
| Total contributions receivable           | 830,578              | 625,376              |
| <b>Net Assets Available for Benefits</b> | <b>\$ 27,777,481</b> | <b>\$ 21,056,564</b> |

# Cincinnati Eye Institute 401(k) Plan

## Statement of Changes in Net Assets Available for Benefits

|                                                            | Year Ended           |                      |
|------------------------------------------------------------|----------------------|----------------------|
|                                                            | December 31,<br>2009 | December 31,<br>2008 |
| <b>Additions to Net Assets</b>                             |                      |                      |
| Contributions:                                             |                      |                      |
| Employee                                                   | \$ 970,251           | \$ 891,299           |
| Employer                                                   | 1,919,786            | 1,908,469            |
| Rollovers                                                  | -                    | 9,691                |
| Total contributions                                        | 2,890,037            | 2,809,459            |
| Investment income (loss):                                  |                      |                      |
| Interest and dividends                                     | 541,761              | 654,759              |
| Net realized and unrealized gains (losses) on investments: |                      |                      |
| Mutual funds                                               | 4,433,313            | (8,516,334)          |
| Corporate stocks                                           | 9,918                | -                    |
| Net appreciation (depreciation)                            | 4,443,231            | (8,516,334)          |
| Total investment income (loss)                             | 4,984,992            | (7,861,575)          |
| Other income (loss)                                        | 1,410                | (13,656)             |
| Total additions - Net                                      | 7,876,439            | (5,065,772)          |
| <b>Deductions from Net Assets</b>                          |                      |                      |
| Benefits paid directly to participants or beneficiaries    | 1,152,172            | 380,389              |
| Administrative expenses                                    | 3,350                | 3,539                |
| Total deductions                                           | 1,155,522            | 383,928              |
| <b>Net Increase (Decrease)</b>                             | 6,720,917            | (5,449,700)          |
| <b>Net Assets Available for Benefits</b>                   |                      |                      |
| Beginning of year                                          | 21,056,564           | 26,506,264           |
| End of year                                                | <u>\$ 27,777,481</u> | <u>\$ 21,056,564</u> |

# Cincinnati Eye Institute 401(k) Plan

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## Notes to Financial Statements December 31, 2009 and 2008

### Note 1 - Plan Description

The following description of Cincinnati Eye Institute 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

**General** - The Plan is a defined contribution plan covering all full time employees of Cincinnati Eye Institute (the "Company") who have completed one month of service and are age 21 or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). An employee becomes eligible to participate in the Plan as of the payroll period beginning on or after the first day of the calendar month following the one-month anniversary of the employee's date of employment. Participants are automatically enrolled with a 2 percent salary deferral unless they waive participation or specify a different deferral amount. Employer contributions are allocated among all participants employed at any time during the plan year except participants who terminated employment or failed to complete more than 500 hours of service during the plan year.

Effective January 1, 2009, the Plan was amended and restated to comply with the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA).

**Contributions** - Both participants and the Company may make contributions under the Plan. A participant may elect to make pre-tax contributions up to the maximum allowed by the Internal Revenue Service (\$16,500 for 2009 and \$15,500 for 2008, plus an additional \$5,500 for catch-up contributions in 2009 and 2008). The Company may make discretionary matching contributions and a discretionary profit-sharing contribution to the Plan as directed by the trustees.

**Participant Accounts** - Each participant's account is credited with the participant contribution, the Company's matching contribution, allocations of the Company's profit-sharing contributions, and plan earnings. Plan earnings are allocated based on participant's account balances. The profit-sharing contribution is allocated to participants based on the percentage of the participant's eligible compensation to total compensation for the group to which the participant belongs, as defined in the plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants may direct the investments of their account balances into various investment options offered by the Plan.

**Benefit Payments** - Distributions are payable upon the retirement, death, disability, termination of employment, or after 10 years of service and attainment of age 45 (in-service distribution) in the form of a transfer to another qualified plan, lump-sum amount equal to the vested balance of a participant's account (subject to 20 percent income tax withholding), or annual installments over a prescribed period of time.

# Cincinnati Eye Institute 401(k) Plan

## Notes to Financial Statements December 31, 2009 and 2008

### Note 1 - Plan Description (Continued)

**Forfeitures** - If a participant is not fully vested on his or her termination date, the nonvested amount of the account is forfeited. Forfeitures are used to reduce future Company contributions or to pay administrative fees in accordance with plan provisions. At December 31, 2009 and 2008, forfeited account balances totaled \$17,711 and \$28,794, respectively. Forfeitures applied to employer contributions during 2009 and 2008 were \$28,404 and \$29,304, respectively.

**Party-in-interest Transactions** - Certain plan assets are in investment funds managed by The Vanguard Group, Inc. or its affiliates. The Vanguard Group, Inc. is the custodian of the Plan; therefore, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines.

**Termination** - While 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 set forth in the plan document and ERISA. Upon termination of the Plan, participants become 100 percent vested in their account balances.

**Vesting** - Participants are immediately vested in participant contributions and earnings thereon. Vesting for Company contributions is based on years of continuous service. Participants whose date of employment was before December 31, 1996 are 100 percent vested and participants whose date of employment was after December 31, 1996 vest based on the following schedule:

| <u>Years of Service</u> | <u>Vested<br/>Percentage</u> |
|-------------------------|------------------------------|
| Less than 2 years       | 0%                           |
| 2 but less than 3       | 20%                          |
| 3 but less than 4       | 40%                          |
| 4 but less than 5       | 60%                          |
| 5 but less than 6       | 80%                          |
| 6 years and over        | 100%                         |

**Hardship Withdrawals** - Participants may request that all or a portion of their account be distributed in the case of severe financial hardship, as defined in the plan document. The Company must approve any such hardship withdrawals.

### Note 2 - Summary of Significant Accounting Policies

**Investment Valuation** - The Plan's investments are stated at fair value, based on quoted market prices.

# Cincinnati Eye Institute 401(k) Plan

## Notes to Financial Statements December 31, 2009 and 2008

### Note 2 - Summary of Significant Accounting Policies (Continued)

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

**Benefit Payments** - Benefits are recorded when paid.

**Administrative Expenses** - Various administrative costs are paid by the Company that are not reflected in these financial statements.

**Use of Estimates** - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

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

**Subsequent Events** - The financial statements and related disclosures include evaluation of events up through and including October 1, 2010, which is the date the financial statements were available to be issued.

### Note 3 - Investments

Investments that exceed 5 percent of end of the year net assets are as follows:

|                               | 2009         | 2008         |
|-------------------------------|--------------|--------------|
| Vanguard LifeSt Growth Fund   | \$ 6,789,534 | \$ 5,113,277 |
| Vanguard Prime Money Mkt      | 1,669,005    | 1,928,677    |
| Vanguard Total Bond Mkt Index | 2,357,912    | 3,686,693    |

### Note 4 - Fair Value Measurements

Accounting standards require certain assets and liabilities to be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the inputs and valuation techniques used to measure fair value.

# Cincinnati Eye Institute 401(k) Plan

## Notes to Financial Statements December 31, 2009 and 2008

### Note 4 - Fair Value Measurements (Continued)

The following tables present information about the Plan's assets measured at fair value on a recurring basis at December 31, 2009 and 2008, and the valuation techniques used by the Plan to determine those fair values.

**Level 1** - In general, fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Plan has the ability to access.

**Level 2** - Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets and liabilities in active markets, and other inputs such as interest rates and yield curves that are observable at commonly quoted intervals.

**Level 3** - Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

During 2009, the Plan adopted, on a prospective basis, new accounting standards which require disclosure of fair value by class of investments.

#### Assets Measured at Fair Value on a Recurring Basis at December 31, 2009

|                                 | Level 1              | Level 2     | Level 3     | Total                |
|---------------------------------|----------------------|-------------|-------------|----------------------|
| Mutual funds:                   |                      |             |             |                      |
| Equity investments              | \$ 17,413,161        | \$ -        | \$ -        | \$ 17,413,161        |
| Balanced investments            | 3,108,426            | -           | -           | 3,108,426            |
| Fixed income                    | 4,156,072            | -           | -           | 4,156,072            |
| Retirement year-based           | 464,292              | -           | -           | 464,292              |
| Short term                      | 1,769,859            | -           | -           | 1,769,859            |
| Corporate stocks                | 35,093               | -           | -           | 35,093               |
| Total investments at fair value | <u>\$ 26,946,903</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 26,946,903</u> |

# Cincinnati Eye Institute 401(k) Plan

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## Notes to Financial Statements December 31, 2009 and 2008

### Note 4 - Fair Value Measurements (Continued)

#### Assets Measured at Fair Value on a Recurring Basis at December 31, 2008

|              | Level 1       | Level 2 | Level 3 | Total         |
|--------------|---------------|---------|---------|---------------|
| Mutual funds | \$ 20,431,188 | \$ -    | \$ -    | \$ 20,431,188 |

### Note 5 - Tax Status

The Plan obtained its latest determination letter on June 15, 2003, in which the Internal Revenue Service stated that the Plan and related trust, as then designed, were in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, plan management believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

# Cincinnati Eye Institute 401(k) Plan

## Schedule of Assets Held at End of Year Form 5500, Schedule H, Line 4i EIN 31-1473421, Plan No. 005 December 31, 2009

| (a)(b)<br>Identity of Issuer | (c)<br>Description of Investment              | (d)<br>Cost          | (e)<br>Current Value |
|------------------------------|-----------------------------------------------|----------------------|----------------------|
|                              | Mutual funds:                                 |                      |                      |
| Columbia Management          | Columbia Acorn Fund                           | \$ 1,017,384         | \$ 933,576           |
| Harbor Funds                 | Harbor Capital Appreciation                   | 607,067              | 678,721              |
| Oppenheimer Funds            | Oppenheimer Small Cap Value Fund: Class A     | 426,574              | 356,132              |
| T. Rowe Price                | T. Rowe High Yield Bond Fund                  | 209,249              | 236,886              |
| # The Vanguard Group, Inc.   | Vanguard 500 Index Fund                       | 1,135,383            | 1,117,258            |
| # The Vanguard Group, Inc.   | Vanguard Emerging Markets Stock Index Fund    | 945,258              | 967,990              |
| # The Vanguard Group, Inc.   | Vanguard Inflation-Protected Securities Fund  | 1,029,159            | 1,033,021            |
| # The Vanguard Group, Inc.   | Vanguard LifeSt ConservGrowth Fund            | 696,585              | 706,358              |
| # The Vanguard Group, Inc.   | Vanguard LifeSt Growth Fund                   | 6,486,720            | 6,789,534            |
| # The Vanguard Group, Inc.   | Vanguard LifeSt Income Fund                   | 197,104              | 197,717              |
| # The Vanguard Group, Inc.   | Vanguard LifeSt Moderate Growth               | 1,095,490            | 1,026,248            |
| # The Vanguard Group, Inc.   | Vanguard Mid-Cap Index Fund                   | 590,204              | 575,026              |
| # The Vanguard Group, Inc.   | Vanguard Prime Money Mkt                      | 1,669,006            | 1,669,005            |
| # The Vanguard Group, Inc.   | Vanguard REIT Index Fund                      | 329,825              | 298,805              |
| # The Vanguard Group, Inc.   | Vanguard Total Bond Mkt Index                 | 2,306,157            | 2,357,912            |
| # The Vanguard Group, Inc.   | Vanguard Total International Stock Index Fund | 998,197              | 991,730              |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2005               | 32,086               | 30,905               |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2010               | 140,546              | 136,288              |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2015               | 40,149               | 43,889               |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2020               | 34,209               | 36,289               |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2025               | 6,464                | 7,363                |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2030               | 19,954               | 24,357               |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2035               | 11,347               | 11,821               |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2040               | 42,457               | 44,535               |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2045               | 8,622                | 9,121                |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2050               | 4,902                | 4,992                |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement                    | 108,440              | 109,726              |
| # The Vanguard Group, Inc.   | Vanguard Windsor II Fund                      | 892,980              | 790,888              |
| # The Vanguard Group, Inc.   | Self-directed brokerage account investments   | 5,416,678            | 5,725,717            |
|                              | Corporate stocks -                            |                      |                      |
| # The Vanguard Group, Inc.   | Self-directed brokerage account investments   | 25,176               | 35,093               |
|                              | Total investments                             | <u>\$ 26,523,372</u> | <u>\$ 26,946,903</u> |

# Party-in-interest

# **Cincinnati Eye Institute 401(k) Plan**

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**Financial Report**  
**December 31, 2009**

# **Cincinnati Eye Institute 401(k) Plan**

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*Plante & Moran, PLLC*

Cincinnati, Ohio  
October 1, 2010



# Cincinnati Eye Institute 401(k) Plan

## Statement of Net Assets Available for Benefits

|                                          | December 31,<br>2009 | December 31,<br>2008 |
|------------------------------------------|----------------------|----------------------|
| <b>Assets</b>                            |                      |                      |
| Participant-directed investments:        |                      |                      |
| Mutual funds                             | \$ 26,911,810        | \$ 20,431,188        |
| Corporate stocks                         | 35,093               | -                    |
| Total participant-directed investments   | 26,946,903           | 20,431,188           |
| Contributions receivable:                |                      |                      |
| Employee                                 | 229,861              | 62,250               |
| Employer                                 | 600,717              | 563,126              |
| Total contributions receivable           | 830,578              | 625,376              |
| <b>Net Assets Available for Benefits</b> | <b>\$ 27,777,481</b> | <b>\$ 21,056,564</b> |

# Cincinnati Eye Institute 401(k) Plan

## Statement of Changes in Net Assets Available for Benefits

|                                                            | Year Ended           |                      |
|------------------------------------------------------------|----------------------|----------------------|
|                                                            | December 31,<br>2009 | December 31,<br>2008 |
| <b>Additions to Net Assets</b>                             |                      |                      |
| Contributions:                                             |                      |                      |
| Employee                                                   | \$ 970,251           | \$ 891,299           |
| Employer                                                   | 1,919,786            | 1,908,469            |
| Rollovers                                                  | -                    | 9,691                |
| Total contributions                                        | 2,890,037            | 2,809,459            |
| Investment income (loss):                                  |                      |                      |
| Interest and dividends                                     | 541,761              | 654,759              |
| Net realized and unrealized gains (losses) on investments: |                      |                      |
| Mutual funds                                               | 4,433,313            | (8,516,334)          |
| Corporate stocks                                           | 9,918                | -                    |
| Net appreciation (depreciation)                            | 4,443,231            | (8,516,334)          |
| Total investment income (loss)                             | 4,984,992            | (7,861,575)          |
| Other income (loss)                                        | 1,410                | (13,656)             |
| Total additions - Net                                      | 7,876,439            | (5,065,772)          |
| <b>Deductions from Net Assets</b>                          |                      |                      |
| Benefits paid directly to participants or beneficiaries    | 1,152,172            | 380,389              |
| Administrative expenses                                    | 3,350                | 3,539                |
| Total deductions                                           | 1,155,522            | 383,928              |
| <b>Net Increase (Decrease)</b>                             | 6,720,917            | (5,449,700)          |
| <b>Net Assets Available for Benefits</b>                   |                      |                      |
| Beginning of year                                          | 21,056,564           | 26,506,264           |
| End of year                                                | <u>\$ 27,777,481</u> | <u>\$ 21,056,564</u> |

# Cincinnati Eye Institute 401(k) Plan

---

## Notes to Financial Statements December 31, 2009 and 2008

### Note 1 - Plan Description

The following description of Cincinnati Eye Institute 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

**General** - The Plan is a defined contribution plan covering all full time employees of Cincinnati Eye Institute (the "Company") who have completed one month of service and are age 21 or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). An employee becomes eligible to participate in the Plan as of the payroll period beginning on or after the first day of the calendar month following the one-month anniversary of the employee's date of employment. Participants are automatically enrolled with a 2 percent salary deferral unless they waive participation or specify a different deferral amount. Employer contributions are allocated among all participants employed at any time during the plan year except participants who terminated employment or failed to complete more than 500 hours of service during the plan year.

Effective January 1, 2009, the Plan was amended and restated to comply with the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA).

**Contributions** - Both participants and the Company may make contributions under the Plan. A participant may elect to make pre-tax contributions up to the maximum allowed by the Internal Revenue Service (\$16,500 for 2009 and \$15,500 for 2008, plus an additional \$5,500 for catch-up contributions in 2009 and 2008). The Company may make discretionary matching contributions and a discretionary profit-sharing contribution to the Plan as directed by the trustees.

**Participant Accounts** - Each participant's account is credited with the participant contribution, the Company's matching contribution, allocations of the Company's profit-sharing contributions, and plan earnings. Plan earnings are allocated based on participant's account balances. The profit-sharing contribution is allocated to participants based on the percentage of the participant's eligible compensation to total compensation for the group to which the participant belongs, as defined in the plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants may direct the investments of their account balances into various investment options offered by the Plan.

**Benefit Payments** - Distributions are payable upon the retirement, death, disability, termination of employment, or after 10 years of service and attainment of age 45 (in-service distribution) in the form of a transfer to another qualified plan, lump-sum amount equal to the vested balance of a participant's account (subject to 20 percent income tax withholding), or annual installments over a prescribed period of time.

# Cincinnati Eye Institute 401(k) Plan

## Notes to Financial Statements December 31, 2009 and 2008

### Note 1 - Plan Description (Continued)

**Forfeitures** - If a participant is not fully vested on his or her termination date, the nonvested amount of the account is forfeited. Forfeitures are used to reduce future Company contributions or to pay administrative fees in accordance with plan provisions. At December 31, 2009 and 2008, forfeited account balances totaled \$17,711 and \$28,794, respectively. Forfeitures applied to employer contributions during 2009 and 2008 were \$28,404 and \$29,304, respectively.

**Party-in-interest Transactions** - Certain plan assets are in investment funds managed by The Vanguard Group, Inc. or its affiliates. The Vanguard Group, Inc. is the custodian of the Plan; therefore, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines.

**Termination** - While 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 set forth in the plan document and ERISA. Upon termination of the Plan, participants become 100 percent vested in their account balances.

**Vesting** - Participants are immediately vested in participant contributions and earnings thereon. Vesting for Company contributions is based on years of continuous service. Participants whose date of employment was before December 31, 1996 are 100 percent vested and participants whose date of employment was after December 31, 1996 vest based on the following schedule:

| <u>Years of Service</u> | <u>Vested<br/>Percentage</u> |
|-------------------------|------------------------------|
| Less than 2 years       | 0%                           |
| 2 but less than 3       | 20%                          |
| 3 but less than 4       | 40%                          |
| 4 but less than 5       | 60%                          |
| 5 but less than 6       | 80%                          |
| 6 years and over        | 100%                         |

**Hardship Withdrawals** - Participants may request that all or a portion of their account be distributed in the case of severe financial hardship, as defined in the plan document. The Company must approve any such hardship withdrawals.

### Note 2 - Summary of Significant Accounting Policies

**Investment Valuation** - The Plan's investments are stated at fair value, based on quoted market prices.

# Cincinnati Eye Institute 401(k) Plan

## Notes to Financial Statements December 31, 2009 and 2008

### Note 2 - Summary of Significant Accounting Policies (Continued)

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

**Benefit Payments** - Benefits are recorded when paid.

**Administrative Expenses** - Various administrative costs are paid by the Company that are not reflected in these financial statements.

**Use of Estimates** - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

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

**Subsequent Events** - The financial statements and related disclosures include evaluation of events up through and including October 1, 2010, which is the date the financial statements were available to be issued.

### Note 3 - Investments

Investments that exceed 5 percent of end of the year net assets are as follows:

|                               | 2009         | 2008         |
|-------------------------------|--------------|--------------|
| Vanguard LifeSt Growth Fund   | \$ 6,789,534 | \$ 5,113,277 |
| Vanguard Prime Money Mkt      | 1,669,005    | 1,928,677    |
| Vanguard Total Bond Mkt Index | 2,357,912    | 3,686,693    |

### Note 4 - Fair Value Measurements

Accounting standards require certain assets and liabilities to be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the inputs and valuation techniques used to measure fair value.

# Cincinnati Eye Institute 401(k) Plan

## Notes to Financial Statements December 31, 2009 and 2008

### Note 4 - Fair Value Measurements (Continued)

The following tables present information about the Plan's assets measured at fair value on a recurring basis at December 31, 2009 and 2008, and the valuation techniques used by the Plan to determine those fair values.

**Level 1** - In general, fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Plan has the ability to access.

**Level 2** - Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets and liabilities in active markets, and other inputs such as interest rates and yield curves that are observable at commonly quoted intervals.

**Level 3** - Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

During 2009, the Plan adopted, on a prospective basis, new accounting standards which require disclosure of fair value by class of investments.

#### Assets Measured at Fair Value on a Recurring Basis at December 31, 2009

|                                 | Level 1              | Level 2     | Level 3     | Total                |
|---------------------------------|----------------------|-------------|-------------|----------------------|
| Mutual funds:                   |                      |             |             |                      |
| Equity investments              | \$ 17,413,161        | \$ -        | \$ -        | \$ 17,413,161        |
| Balanced investments            | 3,108,426            | -           | -           | 3,108,426            |
| Fixed income                    | 4,156,072            | -           | -           | 4,156,072            |
| Retirement year-based           | 464,292              | -           | -           | 464,292              |
| Short term                      | 1,769,859            | -           | -           | 1,769,859            |
| Corporate stocks                | 35,093               | -           | -           | 35,093               |
| Total investments at fair value | <u>\$ 26,946,903</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 26,946,903</u> |

# Cincinnati Eye Institute 401(k) Plan

## Notes to Financial Statements December 31, 2009 and 2008

### Note 4 - Fair Value Measurements (Continued)

#### Assets Measured at Fair Value on a Recurring Basis at December 31, 2008

|              | Level 1       | Level 2 | Level 3 | Total         |
|--------------|---------------|---------|---------|---------------|
| Mutual funds | \$ 20,431,188 | \$ -    | \$ -    | \$ 20,431,188 |

### Note 5 - Tax Status

The Plan obtained its latest determination letter on June 15, 2003, in which the Internal Revenue Service stated that the Plan and related trust, as then designed, were in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, plan management believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

# Cincinnati Eye Institute 401(k) Plan

## Schedule of Assets Held at End of Year Form 5500, Schedule H, Line 4i EIN 31-1473421, Plan No. 005 December 31, 2009

| (a)(b)<br>Identity of Issuer | (c)<br>Description of Investment              | (d)<br>Cost          | (e)<br>Current Value |
|------------------------------|-----------------------------------------------|----------------------|----------------------|
|                              | Mutual funds:                                 |                      |                      |
| Columbia Management          | Columbia Acorn Fund                           | \$ 1,017,384         | \$ 933,576           |
| Harbor Funds                 | Harbor Capital Appreciation                   | 607,067              | 678,721              |
| Oppenheimer Funds            | Oppenheimer Small Cap Value Fund: Class A     | 426,574              | 356,132              |
| T. Rowe Price                | T. Rowe High Yield Bond Fund                  | 209,249              | 236,886              |
| # The Vanguard Group, Inc.   | Vanguard 500 Index Fund                       | 1,135,383            | 1,117,258            |
| # The Vanguard Group, Inc.   | Vanguard Emerging Markets Stock Index Fund    | 945,258              | 967,990              |
| # The Vanguard Group, Inc.   | Vanguard Inflation-Protected Securities Fund  | 1,029,159            | 1,033,021            |
| # The Vanguard Group, Inc.   | Vanguard LifeSt ConservGrowth Fund            | 696,585              | 706,358              |
| # The Vanguard Group, Inc.   | Vanguard LifeSt Growth Fund                   | 6,486,720            | 6,789,534            |
| # The Vanguard Group, Inc.   | Vanguard LifeSt Income Fund                   | 197,104              | 197,717              |
| # The Vanguard Group, Inc.   | Vanguard LifeSt Moderate Growth               | 1,095,490            | 1,026,248            |
| # The Vanguard Group, Inc.   | Vanguard Mid-Cap Index Fund                   | 590,204              | 575,026              |
| # The Vanguard Group, Inc.   | Vanguard Prime Money Mkt                      | 1,669,006            | 1,669,005            |
| # The Vanguard Group, Inc.   | Vanguard REIT Index Fund                      | 329,825              | 298,805              |
| # The Vanguard Group, Inc.   | Vanguard Total Bond Mkt Index                 | 2,306,157            | 2,357,912            |
| # The Vanguard Group, Inc.   | Vanguard Total International Stock Index Fund | 998,197              | 991,730              |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2005               | 32,086               | 30,905               |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2010               | 140,546              | 136,288              |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2015               | 40,149               | 43,889               |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2020               | 34,209               | 36,289               |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2025               | 6,464                | 7,363                |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2030               | 19,954               | 24,357               |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2035               | 11,347               | 11,821               |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2040               | 42,457               | 44,535               |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2045               | 8,622                | 9,121                |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2050               | 4,902                | 4,992                |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement                    | 108,440              | 109,726              |
| # The Vanguard Group, Inc.   | Vanguard Windsor II Fund                      | 892,980              | 790,888              |
| # The Vanguard Group, Inc.   | Self-directed brokerage account investments   | 5,416,678            | 5,725,717            |
|                              | Corporate stocks -                            |                      |                      |
| # The Vanguard Group, Inc.   | Self-directed brokerage account investments   | 25,176               | 35,093               |
|                              | Total investments                             | <b>\$ 26,523,372</b> | <b>\$ 26,946,903</b> |

# Party-in-interest

# **Cincinnati Eye Institute 401(k) Plan**

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**Financial Report**  
**December 31, 2009**

# **Cincinnati Eye Institute 401(k) Plan**

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| <b>Statement of Net Assets Available for Benefits</b>            | <b>2</b>          |
| <b>Statement of Changes in Net Assets Available for Benefits</b> | <b>3</b>          |
| <b>Notes to Financial Statements</b>                             | <b>4-8</b>        |
| <b>Schedule of Assets Held at End of Year</b>                    | <b>Schedule I</b> |



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## Independent Auditor's Report

To the Plan Administrator  
Cincinnati Eye Institute 401(k) Plan

We have audited the accompanying statement of net assets available for benefits of Cincinnati Eye Institute 401(k) Plan (the "Plan") as of December 31, 2009 and 2008 and the related statement of changes in net assets available for benefits for the years then ended, as listed in the accompanying table of contents. These financial statements 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 audits 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 of the Plan as of December 31, 2009 and 2008 and the changes in net assets for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Our audits were performed for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental schedule of assets held at end of year as of December 31, 2009 is presented for the purpose of additional analysis and is not a required part of the basic financial statements but is supplemental 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 supplemental schedule is the responsibility of the Plan's management. The supplemental schedule has been subjected to the auditing procedures applied in the audits 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.

*Plante & Moran, PLLC*

Cincinnati, Ohio  
October 1, 2010



# Cincinnati Eye Institute 401(k) Plan

## Statement of Net Assets Available for Benefits

|                                          | December 31,<br>2009 | December 31,<br>2008 |
|------------------------------------------|----------------------|----------------------|
| <b>Assets</b>                            |                      |                      |
| Participant-directed investments:        |                      |                      |
| Mutual funds                             | \$ 26,911,810        | \$ 20,431,188        |
| Corporate stocks                         | 35,093               | -                    |
| Total participant-directed investments   | 26,946,903           | 20,431,188           |
| Contributions receivable:                |                      |                      |
| Employee                                 | 229,861              | 62,250               |
| Employer                                 | 600,717              | 563,126              |
| Total contributions receivable           | 830,578              | 625,376              |
| <b>Net Assets Available for Benefits</b> | <b>\$ 27,777,481</b> | <b>\$ 21,056,564</b> |

# Cincinnati Eye Institute 401(k) Plan

## Statement of Changes in Net Assets Available for Benefits

|                                                            | Year Ended           |                      |
|------------------------------------------------------------|----------------------|----------------------|
|                                                            | December 31,<br>2009 | December 31,<br>2008 |
| <b>Additions to Net Assets</b>                             |                      |                      |
| Contributions:                                             |                      |                      |
| Employee                                                   | \$ 970,251           | \$ 891,299           |
| Employer                                                   | 1,919,786            | 1,908,469            |
| Rollovers                                                  | -                    | 9,691                |
| Total contributions                                        | 2,890,037            | 2,809,459            |
| Investment income (loss):                                  |                      |                      |
| Interest and dividends                                     | 541,761              | 654,759              |
| Net realized and unrealized gains (losses) on investments: |                      |                      |
| Mutual funds                                               | 4,433,313            | (8,516,334)          |
| Corporate stocks                                           | 9,918                | -                    |
| Net appreciation (depreciation)                            | 4,443,231            | (8,516,334)          |
| Total investment income (loss)                             | 4,984,992            | (7,861,575)          |
| Other income (loss)                                        | 1,410                | (13,656)             |
| Total additions - Net                                      | 7,876,439            | (5,065,772)          |
| <b>Deductions from Net Assets</b>                          |                      |                      |
| Benefits paid directly to participants or beneficiaries    | 1,152,172            | 380,389              |
| Administrative expenses                                    | 3,350                | 3,539                |
| Total deductions                                           | 1,155,522            | 383,928              |
| <b>Net Increase (Decrease)</b>                             | 6,720,917            | (5,449,700)          |
| <b>Net Assets Available for Benefits</b>                   |                      |                      |
| Beginning of year                                          | 21,056,564           | 26,506,264           |
| End of year                                                | <u>\$ 27,777,481</u> | <u>\$ 21,056,564</u> |

# Cincinnati Eye Institute 401(k) Plan

---

## Notes to Financial Statements December 31, 2009 and 2008

### Note 1 - Plan Description

The following description of Cincinnati Eye Institute 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

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Effective January 1, 2009, the Plan was amended and restated to comply with the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA).

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**Participant Accounts** - Each participant's account is credited with the participant contribution, the Company's matching contribution, allocations of the Company's profit-sharing contributions, and plan earnings. Plan earnings are allocated based on participant's account balances. The profit-sharing contribution is allocated to participants based on the percentage of the participant's eligible compensation to total compensation for the group to which the participant belongs, as defined in the plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants may direct the investments of their account balances into various investment options offered by the Plan.

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# Cincinnati Eye Institute 401(k) Plan

## Notes to Financial Statements December 31, 2009 and 2008

### Note 1 - Plan Description (Continued)

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### Note 2 - Summary of Significant Accounting Policies

**Investment Valuation** - The Plan's investments are stated at fair value, based on quoted market prices.

# Cincinnati Eye Institute 401(k) Plan

## Notes to Financial Statements December 31, 2009 and 2008

### Note 2 - Summary of Significant Accounting Policies (Continued)

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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### Note 3 - Investments

Investments that exceed 5 percent of end of the year net assets are as follows:

|                               | 2009         | 2008         |
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| Vanguard Prime Money Mkt      | 1,669,005    | 1,928,677    |
| Vanguard Total Bond Mkt Index | 2,357,912    | 3,686,693    |

### Note 4 - Fair Value Measurements

Accounting standards require certain assets and liabilities to be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the inputs and valuation techniques used to measure fair value.

# Cincinnati Eye Institute 401(k) Plan

## Notes to Financial Statements December 31, 2009 and 2008

### Note 4 - Fair Value Measurements (Continued)

The following tables present information about the Plan's assets measured at fair value on a recurring basis at December 31, 2009 and 2008, and the valuation techniques used by the Plan to determine those fair values.

**Level 1** - In general, fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Plan has the ability to access.

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**Level 3** - Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

During 2009, the Plan adopted, on a prospective basis, new accounting standards which require disclosure of fair value by class of investments.

#### Assets Measured at Fair Value on a Recurring Basis at December 31, 2009

|                                 | Level 1              | Level 2     | Level 3     | Total                |
|---------------------------------|----------------------|-------------|-------------|----------------------|
| Mutual funds:                   |                      |             |             |                      |
| Equity investments              | \$ 17,413,161        | \$ -        | \$ -        | \$ 17,413,161        |
| Balanced investments            | 3,108,426            | -           | -           | 3,108,426            |
| Fixed income                    | 4,156,072            | -           | -           | 4,156,072            |
| Retirement year-based           | 464,292              | -           | -           | 464,292              |
| Short term                      | 1,769,859            | -           | -           | 1,769,859            |
| Corporate stocks                | 35,093               | -           | -           | 35,093               |
| Total investments at fair value | <u>\$ 26,946,903</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 26,946,903</u> |

# Cincinnati Eye Institute 401(k) Plan

## Notes to Financial Statements December 31, 2009 and 2008

### Note 4 - Fair Value Measurements (Continued)

#### Assets Measured at Fair Value on a Recurring Basis at December 31, 2008

|              | Level 1       | Level 2 | Level 3 | Total         |
|--------------|---------------|---------|---------|---------------|
| Mutual funds | \$ 20,431,188 | \$ -    | \$ -    | \$ 20,431,188 |

### Note 5 - Tax Status

The Plan obtained its latest determination letter on June 15, 2003, in which the Internal Revenue Service stated that the Plan and related trust, as then designed, were in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, plan management believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

# Cincinnati Eye Institute 401(k) Plan

## Schedule of Assets Held at End of Year Form 5500, Schedule H, Line 4i EIN 31-1473421, Plan No. 005 December 31, 2009

| (a)(b)<br>Identity of Issuer | (c)<br>Description of Investment              | (d)<br>Cost          | (e)<br>Current Value |
|------------------------------|-----------------------------------------------|----------------------|----------------------|
|                              | Mutual funds:                                 |                      |                      |
| Columbia Management          | Columbia Acorn Fund                           | \$ 1,017,384         | \$ 933,576           |
| Harbor Funds                 | Harbor Capital Appreciation                   | 607,067              | 678,721              |
| Oppenheimer Funds            | Oppenheimer Small Cap Value Fund: Class A     | 426,574              | 356,132              |
| T. Rowe Price                | T. Rowe High Yield Bond Fund                  | 209,249              | 236,886              |
| # The Vanguard Group, Inc.   | Vanguard 500 Index Fund                       | 1,135,383            | 1,117,258            |
| # The Vanguard Group, Inc.   | Vanguard Emerging Markets Stock Index Fund    | 945,258              | 967,990              |
| # The Vanguard Group, Inc.   | Vanguard Inflation-Protected Securities Fund  | 1,029,159            | 1,033,021            |
| # The Vanguard Group, Inc.   | Vanguard LifeSt ConservGrowth Fund            | 696,585              | 706,358              |
| # The Vanguard Group, Inc.   | Vanguard LifeSt Growth Fund                   | 6,486,720            | 6,789,534            |
| # The Vanguard Group, Inc.   | Vanguard LifeSt Income Fund                   | 197,104              | 197,717              |
| # The Vanguard Group, Inc.   | Vanguard LifeSt Moderate Growth               | 1,095,490            | 1,026,248            |
| # The Vanguard Group, Inc.   | Vanguard Mid-Cap Index Fund                   | 590,204              | 575,026              |
| # The Vanguard Group, Inc.   | Vanguard Prime Money Mkt                      | 1,669,006            | 1,669,005            |
| # The Vanguard Group, Inc.   | Vanguard REIT Index Fund                      | 329,825              | 298,805              |
| # The Vanguard Group, Inc.   | Vanguard Total Bond Mkt Index                 | 2,306,157            | 2,357,912            |
| # The Vanguard Group, Inc.   | Vanguard Total International Stock Index Fund | 998,197              | 991,730              |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2005               | 32,086               | 30,905               |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2010               | 140,546              | 136,288              |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2015               | 40,149               | 43,889               |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2020               | 34,209               | 36,289               |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2025               | 6,464                | 7,363                |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2030               | 19,954               | 24,357               |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2035               | 11,347               | 11,821               |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2040               | 42,457               | 44,535               |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2045               | 8,622                | 9,121                |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement 2050               | 4,902                | 4,992                |
| # The Vanguard Group, Inc.   | Vanguard Target Retirement                    | 108,440              | 109,726              |
| # The Vanguard Group, Inc.   | Vanguard Windsor II Fund                      | 892,980              | 790,888              |
| # The Vanguard Group, Inc.   | Self-directed brokerage account investments   | 5,416,678            | 5,725,717            |
|                              | Corporate stocks -                            |                      |                      |
| # The Vanguard Group, Inc.   | Self-directed brokerage account investments   | 25,176               | 35,093               |
|                              | Total investments                             | <u>\$ 26,523,372</u> | <u>\$ 26,946,903</u> |

# Party-in-interest