Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2002

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD.

2171 EXECUTIVE DRIVE, SUITE 500
ADDISON, IL 60101

2b Employer Identification Number (EIN)
36-3444309

2c Sponsor's telephone number
630-766-0505

2d Business code (see instructions)
623000

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2010	STEVEN KROLL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2010	STEVEN KROLL
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD.

2171 EXECUTIVE DRIVE, SUITE 500
ADDISON, IL 60101

3b Administrator's EIN
36-3444309

3c Administrator's telephone number
630-766-0505

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	593
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	595
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	134
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	729
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	729
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	529
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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 2T 3D

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

9a Plan funding arrangement (check all that apply)

(1)	X	Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)	X	Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1)	X	**R** (Retirement Plan Information)
(2)		**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)		**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

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

A Name of plan
COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500.
COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD.

D Employer Identification Number (EIN)
36-3444309

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

1 Coverage Information:

(a) Name of insurance carrier
ING LIFE INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	PHP748	339	01/01/2009	12/31/2009

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
8915	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

FINANCIAL NETWORK INVESTMENT CORP.
200 N. SEPULVEDA BLVD., SUITE 1200
EL SEGUNDO, CA 90245

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
8915			3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	395836
5	Current value of plan's interest under this contract in separate accounts at year end	5	2673016

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶ 5

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

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

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT

b	Balance at the end of the previous year			7b	273209
c	Additions: (1) Contributions deposited during the year	7c(1)	511229		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	10067		
	(4) Transferred from separate account	7c(4)	164937		
	(5) Other (specify below) ▶ TRANSFERS,ADJUSTMENTS,LOAN PAYMENTS	7c(5)	35366		
	(6) Total additions			7c(6)	721599
d	Total of balance and additions (add **b** and **c(6)**)			7d	994808
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	92229		
	(2) Administration charge made by carrier	7e(2)	4155		
	(3) Transferred to separate account	7e(3)	474597		
	(4) Other (specify below) ▶ TRANSFERS,ADJUSTMENTS,LOAN DISTRIB.	7e(4)	27991		
	(5) Total deductions			7e(5)	598972
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	395836

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

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

A Name of plan
COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500.
COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD.

D Employer Identification Number (EIN)
36-3444309

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

1 Coverage Information:

(a) Name of insurance carrier
ING LIFE INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	PHR950	266	01/01/2009	12/31/2009

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
3170	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

FINANCIAL NETWORK INVESTMENT CORP.
200 N. SEPULVEDA BLVD., SUITE 1200
EL SEGUNDO, CA 90245

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
3170			3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	63316
5	Current value of plan's interest under this contract in separate accounts at year end	5	1007429

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

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

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT

b	Balance at the end of the previous year			7b	29993
c	Additions: (1) Contributions deposited during the year	7c(1)	322462		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	1533		
	(4) Transferred from separate account	7c(4)	78756		
	(5) Other (specify below) ▶ ADJUSTMENTS,TRANSFERS,LOAN PAYMENTS	7c(5)	52864		
	(6) Total additions			7c(6)	455615
d	Total of balance and additions (add **b** and **c(6)**)			7d	485608
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	65030		
	(2) Administration charge made by carrier	7e(2)	2460		
	(3) Transferred to separate account	7e(3)	340599		
	(4) Other (specify below) ▶ ADJUSTMENTS,TRANSFERS,LOAN DISTRIB.	7e(4)	14203		
	(5) Total deductions			7e(5)	422292
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	63316

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2009** **This Form is Open to Public Inspection.**

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

A Name of plan
COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD.

D Employer Identification Number (EIN)
36-3444309

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).. . . . . [X] 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

ING LIFE INSURANCE AND ANNUITY CO.

71-0294708

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

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

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)

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(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.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (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.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (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)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

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

A Name of plan
COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD.

D Employer Identification Number (EIN)
36-3444309

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: MAP CONTRACT SEPARATE ACCT. D

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
71-0294708-000	P	3383446

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

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

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

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

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

A Name of plan
COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD.

D Employer Identification Number (EIN)
36-3444309

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	22300	19940
(2) Participant contributions	1b(2)	0	14321
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	61654	75956
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	2532125	1688076
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		1695370
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		459152
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	2616079	3952815
	Liabilities			
g	Benefit claims payable	1g	1660	0
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	1660	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	2614419	3952815

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	19940	
	(B) Participants	2a(1)(B)	825642	
	(C) Others (including rollovers)	2a(1)(C)	60722	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		906304
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	11601	
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	4644	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		16245
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		223359
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		357198
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1503106
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	157345	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		157345
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	7365	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		7365
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		164710
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		1338396
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified (2) [ ] Qualified (3) [X] Disclaimer (4) [ ] Adverse

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

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

(1) Name: BAKER TILLY VIRCHOW KRAUSE, LLP (2) EIN: 39-0859910

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. (2) [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a	X		379312
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		1400000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

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

A Name of plan
COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD.

D Employer Identification Number (EIN)
36-3444309

Part I Distributions

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

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

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

EIN(s): 71-0294708

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3**

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

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

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

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

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete items (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD. 401(K) PLAN

Chicago, Illinois

FINANCIAL STATEMENTS

Including Independent Auditors' Report

December 31, 2009 and 2008

COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD. 401(K) PLAN

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INDEPENDENT AUDITORS' REPORT

To the 401(k) Plan Evaluation Committee
Community Physical Therapy & Associates, Ltd. 401(k) Plan
Chicago, Illinois

We were engaged to audit the financial statements of Community Physical Therapy & Associates, Ltd. 401(k) Plan as of December 31, 2009 and for the years then ended, and the supplemental schedules as of December 31, 2009, as listed in the accompanying table of contents. These financial statements and supplemental schedules are the responsibility of the plan's management. The financial statements of the plan as of December 31, 2008 were audited by other auditors. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the plan administrator instructed the other auditors not to perform and they did not perform, any auditing procedures with respect to the information certified by the Trustee. Their report, dated October 7, 2009, indicated that *(a)* because of the significance of the information that they did not audit, they were unable to, and did not, express an opinion on the financial statements taken as a whole and *(b)* the form and content of the information included in the financial statements other than that derived from the information certified by the Trustee, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in Note 3, which was certified by ING Life Insurance and Annuity Company, the trustee of the plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the trustee as of December 31, 2009 and 2008, and for the years ended December 31, 2009, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information in the plan's 2009 financial statements and supplemental schedules that we did not audit, we are unable to, and do not, express an opinion on the accompanying 2009 financial statements and supplemental schedules taken as a whole. The form and content of the information included in the 2009 financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Baker Tilly Virchow Krause LLP

Madison, Wisconsin
October 11, 2010

COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD. 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2009 and 2008

	2009	2008
ASSETS		
Investments		
Investments, at fair value	$ 3,842,598	$ 2,532,125
Participant loans	75,956	61,654
Total Investments	3,918,554	2,593,779
Receivables		
Employer contributions	19,940	22,300
Participant contributions	14,321	-
Total Receivables	34,261	22,300
Total Assets	3,952,815	2,616,079
LIABILITIES		
Excess contributions payable	-	1,660
Total Liabilities	-	1,660
NET ASSETS AVAILABLE FOR BENEFITS, AT FAIR VALUE	3,952,815	2,614,419
Adjustment from fair value to contract value for fully benefit responsive investment contracts	5,645	(17,047)
NET ASSETS AVAILABLE FOR BENEFITS	$ 3,958,460	$ 2,597,372

See accompanying notes to financial statements.

COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD. 401(K) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year ended December 31, 2009

ADDITIONS	
Additions to net assets attributed to	
Investment income	
Net appreciation in fair value of investments	$ 603,249
Interest and dividends	16,245
Total Investment Income	619,494
Contributions	
Participant	825,642
Employer	19,940
Participant rollover	60,722
Total Contributions	906,304
Total Additions	1,525,798
DEDUCTIONS	
Deductions from net assets attributed to	
Benefits paid to participants	157,345
Administrative expenses	7,365
Total Deductions	164,710
Change in Net Assets Available for Benefits	1,361,088
NET ASSETS AVAILABLE FOR BENEFITS - Beginning of Year	2,597,372
NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR	$ 3,958,460

See accompanying notes to financial statements.

NOTE 1 - Description of the Plan

The following description of the Community Physical Therapy & Associates, Ltd. 401(k) Plan (the "plan") provides only general information. Participants should refer to the summary plan description for a more complete description of the plan's provisions.

General

The plan is a defined contribution plan established by Community Physical Therapy and Associates, Ltd. (the "company") and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). All non-union employees who have completed at least three months of service or all members of Local Union 1546 who have completed at least six months of service during the plan year, as defined in the plan, are eligible to participate and are automatically enrolled unless a waiver is received. Employees must have completed at least 1,000 hours of service with the company during the preceding 12 month period, as defined in the plan, and be employed on the last day of the plan year to be eligible for profit sharing and company matching contributions. Upon enrollment in the plan, a participant may direct employer and employee contributions to any combination of available investment options maintained by ING Life Insurance and Annuity Company. The minimum amount which may be invested in any one option is 1% of the contribution.

Contributions

Each year, participants may contribute up to 100% of pretax annual compensation (salary reduction contributions), subject to IRS contribution maximums. Participants may also contribute amounts representing distributions from other qualified plans (rollover contributions).

During 2009, the company matched 3% of the participants' contribution. The company may, at its option, increase or decrease the matching contribution percentage. Matching contributions of $19,940 were made by the company for the years ended December 31, 2009. Annual contributions from all sources are subject to certain limitations as defined by the Internal Revenue Service.

Participant Accounts

Each participant's account is credited with the participant's salary reduction contributions, rollover contributions and an allocation of the company's contributions and plan earnings (net of administrative expenses). Allocations are based on the participant's eligible compensation or account balances, as defined in the plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their salary reduction and rollover contributions plus earnings thereon. All participants are also immediately vested in the company's matching portion of their accounts plus actual earnings thereon as well.

NOTE 1 - Description of the Plan (cont.)

Participant Loans

The plan agreement includes provisions authorizing loans from the plan to participants. The maximum amount of a loan shall not exceed the lesser of $50,000 or 50% of the participant's vested account balance as of the valuation date preceding the loan. The loans are secured by the balance in the participant's account and bear interest at rates that range from 4.25% to 9.25%. The term of the loan cannot exceed five years, unless the purpose of the loan, as determined at the time of the application, is to acquire or construct a principal residence for the participant, then the repayment of the loan shall not exceed thirty years. Principal and interest is paid ratably through payroll deductions.

Deemed Distributions

The plan treats participant loans that are in default due to a missed payment, and outstanding loan balances when a terminated participant takes a distribution, as deemed distributions.

Payment of Benefits

Benefits may be paid to the participant or beneficiary upon death, disability, retirement or termination of employment, as defined in the plan agreement. The plan provides for normal retirement at age 59 1/2. If the value of the vested benefit is $5,000 or less, a lump-sum distribution will be made; otherwise, the participant may elect to receive the benefit as a lump-sum payment or in installments over a period of time not to exceed the participant's life expectancy determined at the time of distribution. For termination of service due to other reasons, a participant may receive the vested portion of their account balance as a lump-sum distribution. Participants experiencing financial hardship may withdraw a portion of their account balance as defined in the plan.

Forfeited Accounts

As of December 31, 2009 and 2008, forfeited non-vested accounts totaled $167 and $49, respectively. The plan was amended on January 1, 2005 to allow all participants to be immediately vested in the company's matching portion of their accounts, and as a result, there will be no new forfeitures allocated back to the company. In 2009, the company corrected prohibited transactions as described in Note 10. It was deemed infeasible for a portion of the interest and penalties related to these transactions to be returned to the affected participants. As a result, $109 was contributed to the forfeiture account.These accounts will be used to reduce future company contributions. During 2009, forfeited non-vested accounts reduced company contributions by $167.

Plan Amendment

The company has the right to amend the plan at any time by action of its Board of Directors. In no event, however, will an amendment retroactively reduce the accrued benefit of any participant or beneficiary unless such amendment is required by the Internal Revenue Code.

Termination of Plan

Although it has not expressed any intent to do so, the company has the right under the plan to terminate the plan at any time subject to the provisions of ERISA.

NOTE 1 - Description of the Plan (cont.)

Administrative Expenses

At the company's discretion, administrative expenses may be paid by the company or the plan. For the years ended December 31, 2009 and 2008, the company elected to pay some administrative expenses.

Reclassification

For comparability, certain 2008 amounts have been reclassified to conform with classifications adopted in 2009.

NOTE 2 - Summary of Significant Accounting Policies

Basis of Accounting and Use of Estimates

The accompanying financial statements have been prepared on the accrual basis of accounting. The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan's management to use estimates and assumptions that affect the accompanying financial statements and disclosures. Actual results could differ from these estimates.

Investment Valuation and Income Recognition

The plan's registered investment companies are valued at fair value using quoted market prices. The plan's pooled separate investments are valued at fair value using net asset value based on quoted market prices of underlying assets. Fully benefit responsive guaranteed investment contracts are recorded at contract value. Participant loans are valued at outstanding balances, which approximate fair value.

Net appreciation of investments included in the accompanying statement of changes in net assets available for benefits includes realized gains or losses from the sale of investments and unrealized appreciation or depreciation in the fair value of investments. Net unrealized appreciation or depreciation in the fair value of investments represents the net change in the fair value of the investments held during the period. The net realized gains or losses on the sale of investments represents the difference between the sale proceeds and the fair value of the investment as of the beginning of the period or the cost of the investment if purchased during the year.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis and dividends are recorded on the ex-dividend date.

Payment of Benefits

Benefits are recorded when paid.

NOTE 3 - Information Prepared and Certified by Trustee (Unaudited)

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by ING Life Insurance and Annuity Company, the trustee of the plan, as of December 31.

	2009		2008	
Investments, at fair value				
Shares of pooled separate accounts:				
ING Strategic Alloc Growth Portfolio	$ 132,549		$ 100,148	
ING Strategic Alloc Mod Portfolio	115,493		78,558	
ING Strategic Alloc Consv Portfolio	705,134	*	387,453	*
ING Small Company Portfolio	10,694		-	
ING Global Real Estate Fund	1,394		-	
ING Fidelity VIP MidCap Portfolio	210,113	*	130,841	*
ING PIMCO Total Return Portfolio	511,127	*	384,048	*
ING Fixed Account	459,152	*	320,249	*
ING Artio Foreign Portfolio - Svc	1,572		-	
Shares of registered investment companies:				
Ariel Fund	-		70,076	
American Funds New Perspective - R3	425,901	*	270,983	*
CRM Mid Cap Value Fund - Investor	100,507		-	
Washington Mutual Investors Fund - R3	297,382	*	192,640	*
American Funds Income Fund of America - R3	268,227	*	181,612	*
American Funds Growth Fund of America - R3	374,219	*	255,651	*
Baron Growth Fund	229,134	*	159,866	*
Total Investments	$ 3,842,598		$ 2,532,125	

Investments that represent 5% or more of the plan's net assets are separately identified with an "*".

	2009	2008
Guaranteed Investment Contract:		
ING Fixed Account at fair value	$ 459,152	$ 320,249
Adjustment from fair value to contract value	5,645	(17,047)
ING Fixed Account at Contract Value	$ 464,797	$ 303,202

NOTE 3 - Information Prepared and Certified by Trustee (Unaudited) (cont.)

During the years ended December 31, 2009, the plan's investments (including gains and losses on investments bought, sold, and held during the year) appreciated in value as follows:

Net appreciation in fair value of investments:	
Pooled separate accounts	$ 246,051
Registered investment companies	357,198
Interest and dividends	16,245
Net Investment Gain Certified by Trustees	$ 619,494

Investments, in general, are subject to various risks, including credit, interest, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in values of investment securities will occur in the near term, and such changes could materially affect the amounts reported in the statements of net assets available for benefits.

NOTE 4 - Fair Value of Financial Instruments

Effective January 1, 2008, the plan adopted recently enacted accounting standards which provide a framework for measuring, reporting, and disclosing fair value under generally accepted accounting principles. These regulations apply to all assets and liabilities that are measured, reported, and/or disclosed on a fair value basis. There was no effect on net assets available for benefits on January 1, 2008 upon adopting these new rules.

As defined in the accounting standards, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Assets and liabilities measured, reported and/or disclosed at fair value will be classified and disclosed in one of the following three categories:

Level 1 - Quoted market prices in active markets for identical assets or liabilities.

Level 2 - Observable market based inputs or unobservable inputs that are corroborated by market data.

Level 3 - Unobservable inputs that are not corroborated by market data.

The plan sponsor is responsible for the determination of fair value. Accordingly, they perform periodic analysis on the prices received from the pricing services used to determine whether the prices are reasonable estimates of fair value. As a result of these reviews, the plan sponsor has not historically adjusted the prices obtained from the pricing services.

NOTE 4 - Fair Value of Financial Instruments (cont.)

The table below presents the balances of assets and liabilities measured at fair value on a recurring basis by level within the hierarchy.

	December 31, 2009			
	Total	Level 1	Level 2	Level 3
Registered investment companies	$ 1,695,370	$ 1,695,370	$ -	$ -
Pooled separate accounts	1,688,076	-	1,688,076	-
Guaranteed interest investment	459,152	-	-	459,152
Participant loans	75,956	-	-	75,956
Total Assets	$ 3,918,554	$ 1,695,370	$ 1,688,076	$ 535,108

	December 31, 2008			
	Total	Level 1	Level 2	Level 3
Registered investment companies	$ 1,130,828	$ 1,130,828	$ -	$ -
Pooled separate accounts	1,081,048	-	1,081,048	-
Guaranteed interest investment	320,249	-	-	320,249
Participant loans	61,654	-	-	61,654
Total Assets	$ 2,593,779	$ 1,130,828	$ 1,081,048	$ 381,903

The changes in Level 3 assets and liabilities measured at fair value on a recurring basis are summarized as follows:

	2009	2008
Balances, beginning of year	$ 381,903	$ 276,561
Net change in fair value to contract value adjustment	(22,692)	23,527
Interest credited	11,601	7,984
Purchases and sales, net	164,296	73,831
Balances, End of Year	$ 535,108	$ 381,903

NOTE 5 - Investment Contract with Insurance Company

At December 31, 2009 and 2008, the plan maintained a benefit-responsive investment contract with ING Life Insurance and Annuity Company (ING). ING maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the plan.

NOTE 5 - Investment Contract with Insurance Company (cont.)

Since the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the plan by ING, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events limit the ability of the plan to transact at contract value with the issuer. Such events include the following: (1) material plan amendments (including partial or complete termination or merger of the plan with another plan; (2) the failure of the plan's trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA; (3) changes in the plan's prohibition on competing investment options; (4) the closing of a plant, facility or other business unit of the plan sponsor or the bankruptcy of the plan sponsor. The plan administrator does not believe that the occurrence of any such event, which would limit the plan's ability to transact at contract value with participants, is probable of occurring.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The average yields were approximately 3.00% and 3.65% and the crediting interest rates were approximately 3.00% and 3.30% for the years ended December 31, 2009 and 2008, respectively. The crediting interest rate is based on a formula agreed upon with the issuer, but cannot be less than zero. Such interest rates are reviewed on a quarterly basis for resetting.

The guaranteed investment contract does not permit ING to terminate the agreement prior to the scheduled maturity date.

NOTE 6 - Refund of Excess Contributions

At December 31, 2009 and 2008, a payable of $0 and $1,660, respectively, is recorded for amounts refundable by the plan to participants for contributions made in excess of amounts allowed by the Internal Revenue Service.

NOTE 7 - Amount Owed to Participants Withdrawing From the Plan

Amounts owed to participants who have withdrawn from the plan total approximately $0 as of December 31, 2009 and 2008, and are included in net assets available for benefits.

NOTE 8 - Parties In Interest

Certain plan investments are shares of mutual funds managed by ING Life Insurance and Annuity Company, the trustee as defined by the plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the plan for investment expenses amounted to $7,365 for the years ended December 31, 2009.

NOTE 9 - Tax Status

The plan obtained its latest determination letter on July 6, 2005, in which the Internal Revenue Service stated that the plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The plan has been amended since receiving the determination letter. The plan administrator believes that the plan, as amended, is designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, the plan administrator believes that the plan was qualified and the related trust was tax-exempt at the financial statement date.

NOTE 10 - Prohibited Transactions

During 2009 and 2008, the plan sponsor failed to remit all employee contributions to the plan on a timely basis, which is a prohibited transaction under ERISA. The company has taken the appropriate steps to correct the situation by entering into the Department of Labor's Voluntary Fiduciary Compliance Program. As of the report date, interest and penalties of $2,045 have been contributed to the plan to correct the prohibited transactions as approved by the Department of Labor.

NOTE 11 - Reconciliation of Financial Statements to Schedule H Form 5500

The financial statements have been prepared using the accrual method of accounting while the plan's form 5500 has been prepared on the modified cash-basis method of accounting. The reconciliation between the financial statements and form 5500 are as follows:

	2009	2008
Total net assets per Form 5500, Schedule H	$ 3,952,815	$ 2,614,419
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	5,645	(17,047)
Net Assets Available for Benefits per Financial Statements	$ 3,958,460	$ 2,597,372
Increase in net assets per Form 5500, Schedule H	$ 1,338,396	$ 75,016
Change in adjustment from fair value to contract value for fully benefit-responsive investment contracts	22,692	(23,527)
Increase in Net Assets Available for Benefits per Financial Statements	$ 1,361,088	$ 51,489

NOTE 12 - Subsequent Events

The plan has evaluated subsequent events occurring through October 11, 2010, the date that the financial statements were available to be issued, for events requiring recording or disclosure in the plan's financial statements.

In May 2010 all of the plan's assets were transferred to Transamerica Retirement Services and invested in available investment options maintained by the new trustee.

SUPPLEMENTAL INFORMATION

COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD. 401(K) PLAN

SCHEDULE H, LINE 4(A) - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
Plan 001
EIN 36-3107839
Year Ended December 31, 2009

Amount Withheld	Date Withheld	Date Remitted	Check Here if Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside the VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 19,764	1/5/2009	1/19/2009	☒	$ -	$ -	$ 19,764	$ 19,764
50	1/6/2009	1/30/2009	☒	-	-	50	50
12,586	1/16/2009	1/30/2009	☒	-	-	12,586	12,586
24,516	1/20/2009	1/30/2009	☒	-	-	24,516	24,516
21,907	2/5/2009	2/16/2009	☒	-	-	21,907	21,907
51	2/6/2009	2/27/2009	☒	-	-	51	51
39	2/11/2009	2/27/2009	☒	-	-	39	39
12,851	2/13/2009	2/23/2009	☒	-	-	12,851	12,851
11,881	2/27/2009	3/9/2009	☒	-	-	11,881	11,881
11,471	3/27/2009	4/7/2009	☒	-	-	11,471	11,471
11,422	4/24/2009	5/5/2009	☒	-	-	11,422	11,422
20,052	5/5/2009	5/18/2009	☒	-	-	20,052	20,052

COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD. 401(K) PLAN

SCHEDULE H, LINE 4(A) - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS (cont.)
Plan 001
EIN 36-3107839
Year Ended December 31, 2009

Amount Withheld	Date Withheld	Date Remitted	Check Here if Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside the VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 12,391	5/8/2009	5/20/2009	☒	$ -	$ -	$ 12,391	$ 12,391
11,504	5/22/2009	6/9/2009	☒	-	-	11,504	11,504
31,799	6/5/2009	6/16/2009	☒	-	-	31,799	31,799
12	6/8/2009	6/16/2009	☒	-	-	12	12
11,899	6/19/2009	7/6/2009	☒	-	-	11,899	11,899
19,013	6/20/2009	7/6/2009	☒	-	-	19,013	19,013
238	6/24/2009	7/6/2009	☒	-	-	238	238
12,311	7/3/2009	7/15/2009	☒	-	-	12,311	12,311
19,340	7/5/2009	7/15/2009	☒	-	-	19,340	19,340
58	7/7/2009	7/15/2009	☒	-	-	58	58
12,646	7/17/2009	7/27/2009	☒	-	-	12,646	12,646
21,253	8/20/2009	8/28/2009	☒	-	-	21,253	21,253

COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD. 401(K) PLAN

SCHEDULE H, LINE 4(A) - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS (cont.)
Plan 001
EIN 36-3107839
Year Ended December 31, 2009

Amount Withheld	Date Withheld	Date Remitted	Check Here if Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside the VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 12,458	8/28/2009	9/10/2009	☒	$ -	$ -	$ 12,458	$ 12,458
21,276	9/5/2009	9/18/2009	☒	-	-	21,276	21,276
40	9/8/2009	9/28/2009	☒	-	-	40	40
34	9/9/2009	9/28/2009	☒	-	-	34	34
12,257	9/11/2009	9/23/2009	☒	-	-	12,257	12,257
22,145	9/20/2009	9/28/2009	☒	-	-	22,145	22,145
12,048	9/25/2009	10/6/2009	☒	-	-	12,048	12,048

COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD. 401(K) PLAN

SCHEDULE H, LINE 4(I) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Plan #001
EIN 36-3107839
December 31, 2009

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	ING	ING Strategic Allocation Growth Portfolio - Class I	**	$ 132,549
*	ING	ING Strategic Allocation Moderate Portfolio - Class I	**	115,493
*	ING	ING Strategic Allocation Conservative Portfolio - Class I	**	705,134
*	ING	ING Small Company Portfolio	**	10,694
*	ING	ING Global Real Estate Fund - Class A	**	1,394
*	American Funds	New Perspective Fund - Class R-3	**	425,901
*	ING	ING Fidelity VIP Mid Cap Portfolio - Service Class	**	210,113
*	ING	ING PIMCO Total Return Portfolio - Initial Class	**	511,127
*	CRM	CRM Mid Cap Value Fund - Investor Shares	**	100,507
*	Washington Mutual	Washington Mutual Investors FundSM - Class R-3	**	297,382
*	American Funds	The Income Fund of America - Class R-3	**	268,227
*	American Funds	The Growth Fund of America - Class R-3	**	374,219
*	ING	ING Fixed Account	**	459,152
*	ING	ING Artio Foreign Portfolio - Service Class	**	1,572
*	Baron	Baron Growth Fund	**	229,134
*	Participant Loans	Participant Loans - Interest rates range from 4.25% to 9.25%	$0	75,956
				$ 3,918,554

* Represents a party in interest
** Cost omitted for participant directed investments

COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD. 401(K) PLAN

SCHEDULE H, LINE 4(I) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Plan #001
EIN 36-3107839
December 31, 2009

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	ING	ING Strategic Allocation Growth Portfolio - Class I	**	$ 132,549
*	ING	ING Strategic Allocation Moderate Portfolio - Class I	**	115,493
*	ING	ING Strategic Allocation Conservative Portfolio - Class I	**	705,134
*	ING	ING Small Company Portfolio	**	10,694
*	ING	ING Global Real Estate Fund - Class A	**	1,394
*	American Funds	New Perspective Fund - Class R-3	**	425,901
*	ING	ING Fidelity VIP Mid Cap Portfolio - Service Class	**	210,113
*	ING	ING PIMCO Total Return Portfolio - Initial Class	**	511,127
*	CRM	CRM Mid Cap Value Fund - Investor Shares	**	100,507
*	Washington Mutual	Washington Mutual Investors FundSM - Class R-3	**	297,382
*	American Funds	The Income Fund of America - Class R-3	**	268,227
*	American Funds	The Growth Fund of America - Class R-3	**	374,219
*	ING	ING Fixed Account	**	459,152
*	ING	ING Artio Foreign Portfolio - Service Class	**	1,572
*	Baron	Baron Growth Fund	**	229,134
*	Participant Loans	Participant Loans - Interest rates range from 4.25% to 9.25%	$0	75,956
				$ 3,918,554

* Represents a party in interest
** Cost omitted for participant directed investments

COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD. 401(K) PLAN

SCHEDULE H, LINE 4(A) - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
Plan 001
EIN 36-3107839
Year Ended December 31, 2009

Amount Withheld	Date Withheld	Date Remitted	Check Here if Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside the VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 19,764	1/5/2009	1/19/2009	☒	$ -	$ -	$ 19,764	$ 19,764
50	1/6/2009	1/30/2009	☒	-	-	50	50
12,586	1/16/2009	1/30/2009	☒	-	-	12,586	12,586
24,516	1/20/2009	1/30/2009	☒	-	-	24,516	24,516
21,907	2/5/2009	2/16/2009	☒	-	-	21,907	21,907
51	2/6/2009	2/27/2009	☒	-	-	51	51
39	2/11/2009	2/27/2009	☒	-	-	39	39
12,851	2/13/2009	2/23/2009	☒	-	-	12,851	12,851
11,881	2/27/2009	3/9/2009	☒	-	-	11,881	11,881
11,471	3/27/2009	4/7/2009	☒	-	-	11,471	11,471
11,422	4/24/2009	5/5/2009	☒	-	-	11,422	11,422
20,052	5/5/2009	5/18/2009	☒	-	-	20,052	20,052

COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD. 401(K) PLAN

SCHEDULE H, LINE 4(A) - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS (cont.)
Plan 001
EIN 36-3107839
Year Ended December 31, 2009

Amount Withheld	Date Withheld	Date Remitted	Check Here if Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside the VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 12,391	5/8/2009	5/20/2009	☒	$ -	$ -	$ 12,391	$ 12,391
11,504	5/22/2009	6/9/2009	☒	-	-	11,504	11,504
31,799	6/5/2009	6/16/2009	☒	-	-	31,799	31,799
12	6/8/2009	6/16/2009	☒	-	-	12	12
11,899	6/19/2009	7/6/2009	☒	-	-	11,899	11,899
19,013	6/20/2009	7/6/2009	☒	-	-	19,013	19,013
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58	7/7/2009	7/15/2009	☒	-	-	58	58
12,646	7/17/2009	7/27/2009	☒	-	-	12,646	12,646
21,253	8/20/2009	8/28/2009	☒	-	-	21,253	21,253

COMMUNITY PHYSICAL THERAPY & ASSOCIATES, LTD. 401(K) PLAN

SCHEDULE H, LINE 4(A) - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS (cont.)
Plan 001
EIN 36-3107839
Year Ended December 31, 2009

Amount Withheld	Date Withheld	Date Remitted	Check Here if Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside the VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 12,458	8/28/2009	9/10/2009	☒	$ -	$ -	$ 12,458	$ 12,458
21,276	9/5/2009	9/18/2009	☒	-	-	21,276	21,276
40	9/8/2009	9/28/2009	☒	-	-	40	40
34	9/9/2009	9/28/2009	☒	-	-	34	34
12,257	9/11/2009	9/23/2009	☒	-	-	12,257	12,257
22,145	9/20/2009	9/28/2009	☒	-	-	22,145	22,145
12,048	9/25/2009	10/6/2009	☒	-	-	12,048	12,048