

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

|         |                                                                                                                                                                                                        |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part II | Basic Plan Information—enter all requested information                                                                                                                                                 |
| 1a      | Name of plan<br>GEM CITY HOME CARE 401K PLAN                                                                                                                                                           |
| 1b      | Three-digit plan number (PN) ▶ 001                                                                                                                                                                     |
| 1c      | Effective date of plan<br>01/01/2003                                                                                                                                                                   |
| 2a      | Plan sponsor's name and address (employer, if for a single-employer plan)<br>(Address should include room or suite no.)<br>GEM CITY HOME CARE, LLC<br><br>1700 LYONS RD<br>SUITE A<br>DAYTON, OH 45458 |
| 2b      | Employer Identification Number (EIN)<br>31-1742490                                                                                                                                                     |
| 2c      | Sponsor's telephone number<br>937-438-9100                                                                                                                                                             |
| 2d      | Business code (see instructions)<br>621610                                                                                                                                                             |

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

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

|           |                                                   |            |                                                              |
|-----------|---------------------------------------------------|------------|--------------------------------------------------------------|
| SIGN HERE | Filed with authorized/valid electronic signature. | 10/18/2010 | RANDALL S. WELCH                                             |
|           | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| SIGN HERE |                                                   |            |                                                              |
|           | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| SIGN HERE |                                                   |            |                                                              |
|           | Signature of DFE                                  | Date       | Enter name of individual signing as DFE                      |

|                                                                                                                                                                        |                                                                                                               |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address (if same as plan sponsor, enter "Same")<br>GEM CITY HOME CARE, LLC<br><br>1700 LYONS RD<br>SUITE A<br>DAYTON, OH 45458 | <b>3b</b> Administrator's EIN<br>31-1742490<br><br><b>3c</b> Administrator's telephone number<br>937-438-9100 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                       |                                   |
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| <b>4</b> If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:<br><br><b>a</b> Sponsor's name | <b>4b</b> EIN<br><br><b>4c</b> PN |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|

|                                                                         |          |     |
|-------------------------------------------------------------------------|----------|-----|
| <b>5</b> Total number of participants at the beginning of the plan year | <b>5</b> | 124 |
|-------------------------------------------------------------------------|----------|-----|

|                                                                                                                                                        |           |     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). |           |     |
| <b>a</b> Active participants.....                                                                                                                      | <b>6a</b> | 124 |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                     | <b>6b</b> | 0   |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                      | <b>6c</b> | 10  |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                               | <b>6d</b> | 134 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....                                              | <b>6e</b> | 0   |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                | <b>6f</b> | 134 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....         | <b>6g</b> | 121 |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....             | <b>6h</b> | 1   |

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

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:  
 2E 2F 2G 2J 2K 3D

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

|                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

**a Pension Schedules**

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

**b General Schedules**

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

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

|                                                                                            |                                                             |
|--------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009 |                                                             |
| <b>A</b> Name of plan<br>GEM CITY HOME CARE 401K PLAN                                      | <b>B</b> Three-digit plan number (PN) ▶ 001                 |
|                                                                                            |                                                             |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>GEM CITY HOME CARE, LLC   | <b>D</b> Employer Identification Number (EIN)<br>31-1742490 |

|               |                                                        |
|---------------|--------------------------------------------------------|
| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--------------------------------------------------------|

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.

|                                                                               |
|-------------------------------------------------------------------------------|
| <b>1 Information on Persons Receiving Only Eligible Indirect Compensation</b> |
|-------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                   |                                                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>a</b> 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)..... | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>b</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>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |                                                   |
| ALLIANZ GLOBAL INVESTORS DISTRIBUTO                                                                               | 1345 AVENUE OF THE AMERICAS<br>NEW YORK, NY 10105 |

|                                                                                                                  |  |
|------------------------------------------------------------------------------------------------------------------|--|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation |  |
| ALLIANCEBERNSTEIN L.P.                                                                                           |  |
| 13-4064930                                                                                                       |  |

|                                                                                                                   |                                                |
|-------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |                                                |
| DWS SCUDDER                                                                                                       | 222 SOUTH RIVERSIDE PLAZA<br>CHICAGO, IL 60606 |

|                                                                                                                   |  |
|-------------------------------------------------------------------------------------------------------------------|--|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |  |
| FRED ALGER & COMPANY, INCORPORATED                                                                                |  |
| 13-2510833                                                                                                        |  |

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

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FIDELITY DISTRIBUTORS CORP.

500 SALEM STREET  
MAIL ZONE 03N  
SMITHFIELD, RI 02917

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

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FRANKLIN TEMPLETON DISTRIBUTORS, IN

100 FOUNTAIN PARKWAY  
ST. PETERSBURG, FL 33716

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

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JANUS DISTRIBUTORS, LLC

151 DETROIT STREET  
DENVER, CO 80206

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

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OPPENHEIMER FUNDS INC.

13-2527171

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

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ALLIANZ GLOBAL INVESTORS DISTRIBUTORS, INC.

1345 AVENUE OF THE AMERICAS  
NEW YORK, NY 10105

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**(b)** Enter name and EIN or address of person who provided you disclosures 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

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

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

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

ADP BROKER-DEALER

22-3319984

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 60 99 63                      | RECORD KEEPER                                                                                            | 0                                                                             | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                         | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                                                   | 0                                                                                                                                                                                      | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                 |

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

ADP

22-1467904

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 15 37 64 50                   | RECORD KEEPER                                                                                            | 1375                                                                          | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                         | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                                   | 0                                                                                                                                                                                      | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                 |

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

STATE STREET CORPORATION

04-1867445

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 25 64 52                      | DIRECTED TRUSTEE/CUSTODIA                                                                                | 0                                                                             | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                         | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                                   | 4441                                                                                                                                                                                   | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                 |

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

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

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

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

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

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

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

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

| (a) Enter service provider name as it appears on line 2                               | (b) Service Codes<br>(see instructions)                                                                                                                                                                                               | (c) Enter amount of indirect compensation |
|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| ADP BROKER-DEALER                                                                     | 60 99                                                                                                                                                                                                                                 | 0                                         |
| (d) Enter name and EIN (address) of source of indirect compensation                   | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.                                                                    |                                           |
| FRED ALGER & COMPANY, INCORPORATED<br><br>13-2510833                                  | ANNUAL RATE 0.0025 OF AVERAGE DAILY ASSETS.<br>ANNUAL RATE 0.0025 OF AVERAGE DAILY ASSETS.                                                                                                                                            |                                           |
| (a) Enter service provider name as it appears on line 2                               | (b) Service Codes<br>(see instructions)                                                                                                                                                                                               | (c) Enter amount of indirect compensation |
| ADP BROKER-DEALER                                                                     | 60 63                                                                                                                                                                                                                                 | 0                                         |
| (d) Enter name and EIN (address) of source of indirect compensation                   | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.                                                                    |                                           |
| FRANKLIN TEMPLETON DISTRIBUTORS, IN 100 FOUNTAIN PARKWAY<br>ST. PETERSBURG, FL 33716  | ANNUAL RATE 0.0015 OF AVERAGE DAILY ASSETS.<br>ANNUAL RATE 0.0025 OF AVERAGE DAILY ASSETS.<br>ANNUAL RATE 0.005 OF AVERAGE DAILY ASSETS.<br>ANNUAL RATE 0.0025 OF AVERAGE DAILY ASSETS.<br>ANNUAL RATE 0.005 OF AVERAGE DAILY ASSETS. |                                           |
| (a) Enter service provider name as it appears on line 2                               | (b) Service Codes<br>(see instructions)                                                                                                                                                                                               | (c) Enter amount of indirect compensation |
| ADP BROKER-DEALER                                                                     | 60 63                                                                                                                                                                                                                                 | 0                                         |
| (d) Enter name and EIN (address) of source of indirect compensation                   | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.                                                                    |                                           |
| FIDELITY DISTRIBUTORS CORP. 500 SALEM STREET<br>MAIL ZONE O3N<br>SMITHFIELD, RI 02917 | ANNUAL RATE 0.0005 OF AVERAGE DAILY ASSETS.<br>ANNUAL RATE 0.005 OF AVERAGE DAILY ASSETS.                                                                                                                                             |                                           |

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

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

| (a) Enter service provider name as it appears on line 2                                  | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| ADP BROKER-DEALER                                                                        | 60 63                                                                                                                                                              | 0                                         |
| (d) Enter name and EIN (address) of source of indirect compensation                      | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
| JANUS DISTRIBUTORS, LLC<br>151 DETROIT STREET<br>DENVER, CO 80206                        | ANNUAL RATE 0.0025 OF AVERAGE DAILY ASSETS.<br>ANNUAL RATE 0.0025 OF AVERAGE DAILY ASSETS.                                                                         |                                           |
| (a) Enter service provider name as it appears on line 2                                  | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
| ADP BROKER-DEALER                                                                        | 60                                                                                                                                                                 | 0                                         |
| (d) Enter name and EIN (address) of source of indirect compensation                      | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
| ALLIANZ GLOBAL INVESTORS DISTRIBUTO<br>1345 AVENUE OF THE AMERICAS<br>NEW YORK, NY 10105 | ANNUAL RATE 0.002 OF AVERAGE DAILY ASSETS.                                                                                                                         |                                           |
| (a) Enter service provider name as it appears on line 2                                  | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
| ADP BROKER-DEALER                                                                        | 63                                                                                                                                                                 | 0                                         |
| (d) Enter name and EIN (address) of source of indirect compensation                      | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
| PIONEER INVESTMENT MANAGEMENT, INC<br>13-1961193                                         | ANNUAL RATE 0.0025 OF AVERAGE DAILY ASSETS.                                                                                                                        |                                           |

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

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

| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(see instructions)                                                                                                                                                                                                 | (c) Enter amount of indirect compensation |
|---------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| ADP BROKER-DEALER                                                   | 60 63                                                                                                                                                                                                                                   | 0                                         |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.                                                                      |                                           |
| OPPENHEIMER FUNDS INC.<br><br>13-2527171                            | ANNUAL RATE 0.0025 OF AVERAGE DAILY ASSETS.<br>ANNUAL RATE 0.0025 OF AVERAGE DAILY ASSETS.                                                                                                                                              |                                           |
| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(see instructions)                                                                                                                                                                                                 | (c) Enter amount of indirect compensation |
| ADP BROKER-DEALER                                                   | 99                                                                                                                                                                                                                                      | 0                                         |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.                                                                      |                                           |
| STATE STREET CORPORATION<br><br>04-1867445                          | ANNUAL RATE 0.0062 OF AVERAGE DAILY ASSETS.<br>ANNUAL RATE 0.0067 OF AVERAGE DAILY ASSETS.<br>ANNUAL RATE 0.0068 OF AVERAGE DAILY ASSETS.<br>ANNUAL RATE 0.0078 OF AVERAGE DAILY ASSETS.<br>ANNUAL RATE 0.0087 OF AVERAGE DAILY ASSETS. |                                           |
| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(see instructions)                                                                                                                                                                                                 | (c) Enter amount of indirect compensation |
| STATE STREET CORPORATION                                            | 64 52                                                                                                                                                                                                                                   | 4441                                      |
| (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.                                                                      |                                           |
| ADP<br><br>22-1467904                                               | PERFORM A YEAR-END ALLOCATION BASED ON TOTAL \$ / TOTAL # OF PLANS AS OF 12/31 WITH EACH SSGA INVESTMENT AND APPLY .5 TO AMOUNT.                                                                                                        |                                           |

**(c)** Describe the information that the service provider failed or refused to provide

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

|                                                                                                                                                                                   |  |                                                                                                                                                                                                                                   |                                                                                                     |                                                                                                 |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|--|
| <div>SCHEDULE D<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration</div> |  | <div>DFE/Participating Plan Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> |                                                                                                     | <div>OMB No. 1210-0110</div> <div>2009</div> <div>This Form is Open to Public Inspection.</div> |  |
| For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009                                                                                        |  |                                                                                                                                                                                                                                   |                                                                                                     |                                                                                                 |  |
| A Name of plan<br>GEM CITY HOME CARE 401K PLAN                                                                                                                                    |  |                                                                                                                                                                                                                                   |                                                                                                     | B Three-digit plan number (PN) ▶ 001                                                            |  |
| C Plan or DFE sponsor's name as shown on line 2a of Form 5500<br>GEM CITY HOME CARE, LLC                                                                                          |  |                                                                                                                                                                                                                                   |                                                                                                     | D Employer Identification Number (EIN)<br>31-1742490                                            |  |
| Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)<br>(Complete as many entries as needed to report all interests in DFEs)  |  |                                                                                                                                                                                                                                   |                                                                                                     |                                                                                                 |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA LIFE SOLUTIONS INC & GR                                                                                                              |  |                                                                                                                                                                                                                                   |                                                                                                     |                                                                                                 |  |
| b Name of sponsor of entity listed in (a): STATE STREET BANK AND TRUST CO                                                                                                         |  |                                                                                                                                                                                                                                   |                                                                                                     |                                                                                                 |  |
| c EIN-PN 04-0025081-053                                                                                                                                                           |  | d Entity code C                                                                                                                                                                                                                   | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 60027  |                                                                                                 |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA LIFE SOLUTIONS BALANCE GR                                                                                                            |  |                                                                                                                                                                                                                                   |                                                                                                     |                                                                                                 |  |
| b Name of sponsor of entity listed in (a): STATE STREET BANK AND TRUST CO                                                                                                         |  |                                                                                                                                                                                                                                   |                                                                                                     |                                                                                                 |  |
| c EIN-PN 04-0025081-055                                                                                                                                                           |  | d Entity code C                                                                                                                                                                                                                   | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 133576 |                                                                                                 |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA LIFE SOLUTIONS GROWTH                                                                                                                |  |                                                                                                                                                                                                                                   |                                                                                                     |                                                                                                 |  |
| b Name of sponsor of entity listed in (a): STATE STREET BANK AND TRUST CO                                                                                                         |  |                                                                                                                                                                                                                                   |                                                                                                     |                                                                                                 |  |
| c EIN-PN 04-0025081-056                                                                                                                                                           |  | d Entity code C                                                                                                                                                                                                                   | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 63774  |                                                                                                 |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA S & P 500 INDEX FUND                                                                                                                 |  |                                                                                                                                                                                                                                   |                                                                                                     |                                                                                                 |  |
| b Name of sponsor of entity listed in (a): STATE STREET BANK AND TRUST CO                                                                                                         |  |                                                                                                                                                                                                                                   |                                                                                                     |                                                                                                 |  |
| c EIN-PN 04-0025081-065                                                                                                                                                           |  | d Entity code C                                                                                                                                                                                                                   | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 71639  |                                                                                                 |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSSELL SMALL CAP INDEX                                                                                                              |  |                                                                                                                                                                                                                                   |                                                                                                     |                                                                                                 |  |
| b Name of sponsor of entity listed in (a): STATE STREET BANK AND TRUST CO                                                                                                         |  |                                                                                                                                                                                                                                   |                                                                                                     |                                                                                                 |  |
| c EIN-PN 04-0025081-084                                                                                                                                                           |  | d Entity code C                                                                                                                                                                                                                   | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 91818  |                                                                                                 |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA S & P MIDCAP INDEX                                                                                                                   |  |                                                                                                                                                                                                                                   |                                                                                                     |                                                                                                 |  |
| b Name of sponsor of entity listed in (a): STATE STREET BANK AND TRUST CO                                                                                                         |  |                                                                                                                                                                                                                                   |                                                                                                     |                                                                                                 |  |
| c EIN-PN 04-0025081-089                                                                                                                                                           |  | d Entity code C                                                                                                                                                                                                                   | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 81222  |                                                                                                 |  |
| 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

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              |                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Financial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110                             |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              | <b>2009</b>                                   |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              | <b>This Form is Open to Public Inspection</b> |

|                                                                                            |                                                                 |     |
|--------------------------------------------------------------------------------------------|-----------------------------------------------------------------|-----|
| For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009 |                                                                 |     |
| <b>A</b> Name of plan<br>GEM CITY HOME CARE 401K PLAN                                      | <b>B</b> Three-digit plan number (PN) ►                         | 001 |
|                                                                                            |                                                                 |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>GEM CITY HOME CARE, LLC   | <b>D</b> Employer Identification Number (EIN)<br><br>31-1742490 |     |

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

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

| Assets                                                                                            |                 | (a) Beginning of Year | (b) End of Year |
|---------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash .....                                                     | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                           | <b>1b(1)</b>    |                       |                 |
| <b>(2)</b> Participant contributions .....                                                        | <b>1b(2)</b>    |                       |                 |
| <b>(3)</b> Other.....                                                                             | <b>1b(3)</b>    |                       |                 |
| <b>c</b> General investments:                                                                     |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....  | <b>1c(1)</b>    | 87707                 | 151468          |
| <b>(2)</b> U.S. Government securities.....                                                        | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....                                                                         | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                     |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....                                                                           | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                              | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                  | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....                                                                | <b>1c(8)</b>    | 20769                 | 54618           |
| <b>(9)</b> Value of interest in common/collective trusts.....                                     | <b>1c(9)</b>    | 351513                | 502056          |
| <b>(10)</b> Value of interest in pooled separate accounts.....                                    | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                 | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>   | 712150                | 1230305         |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....                                                                           | <b>1c(15)</b>   |                       |                 |

| <b>1d</b> Employer-related investments:                              |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 1172139               | 1938447         |

**Liabilities**

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

**Net Assets**

|                                                           |           |         |         |
|-----------------------------------------------------------|-----------|---------|---------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 1172139 | 1938447 |
|-----------------------------------------------------------|-----------|---------|---------|

**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 |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 28172      |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 439335     |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 467507    |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> |            |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> | 1458       |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> |            |           |
| (G) Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                                     | <b>2b(1)(G)</b> |            | 1458      |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 20203      |           |
| (D) Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                         | <b>2b(2)(D)</b> |            | 20203     |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> |            |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> |            |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 0         |

|                                                                                                   |                 | (a) Amount | (b) Total |
|---------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>2b</b> (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....              | <b>2b(5)(A)</b> |            |           |
| (B) Other .....                                                                                   | <b>2b(5)(B)</b> |            |           |
| (C) Total unrealized appreciation of assets.<br>Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....    | <b>2b(5)(C)</b> |            | 0         |
| (6) Net investment gain (loss) from common/collective trusts .....                                | <b>2b(6)</b>    |            | 91885     |
| (7) Net investment gain (loss) from pooled separate accounts .....                                | <b>2b(7)</b>    |            |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                        | <b>2b(8)</b>    |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities .....                              | <b>2b(9)</b>    |            |           |
| (10) Net investment gain (loss) from registered investment<br>companies (e.g., mutual funds)..... | <b>2b(10)</b>   |            | 242036    |
| <b>c</b> Other income.....                                                                        | <b>2c</b>       |            | 33        |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....           | <b>2d</b>       |            | 823122    |

**Expenses**

|                                                                                            |              |       |       |
|--------------------------------------------------------------------------------------------|--------------|-------|-------|
| <b>e</b> Benefit payment and payments to provide benefits:                                 |              |       |       |
| (1) Directly to participants or beneficiaries, including direct rollovers .....            | <b>2e(1)</b> | 55414 |       |
| (2) To insurance carriers for the provision of benefits .....                              | <b>2e(2)</b> |       |       |
| (3) Other .....                                                                            | <b>2e(3)</b> |       |       |
| (4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....                | <b>2e(4)</b> |       | 55414 |
| <b>f</b> Corrective distributions (see instructions) .....                                 | <b>2f</b>    |       |       |
| <b>g</b> Certain deemed distributions of participant loans (see instructions).....         | <b>2g</b>    |       | 25    |
| <b>h</b> Interest expense.....                                                             | <b>2h</b>    |       |       |
| <b>i</b> Administrative expenses: (1) Professional fees .....                              | <b>2i(1)</b> |       |       |
| (2) Contract administrator fees .....                                                      | <b>2i(2)</b> |       |       |
| (3) Investment advisory and management fees .....                                          | <b>2i(3)</b> |       |       |
| (4) Other .....                                                                            | <b>2i(4)</b> | 1375  |       |
| (5) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(4)</b> .....         | <b>2i(5)</b> |       | 1375  |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | <b>2j</b>    |       | 56814 |

**Net Income and Reconciliation**

|                                                                               |              |  |        |
|-------------------------------------------------------------------------------|--------------|--|--------|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | <b>2k</b>    |  | 766308 |
| <b>l</b> Transfers of assets:                                                 |              |  |        |
| (1) To this plan.....                                                         | <b>2l(1)</b> |  |        |
| (2) From this plan .....                                                      | <b>2l(2)</b> |  |        |

**Part III Accountant's Opinion**

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

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

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

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

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

(1) Name: VONLEHMAN CPA AND ADVISORY FIRM

(2) EIN: 31-0905417

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

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

**Part IV Compliance Questions**

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

During the plan year:

|                                                                                                                                                                                                                                                                                                                 | Yes | No | Amount |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|--------|
| <b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....                 |     | X  |        |
| <b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)..... |     | X  |        |
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....                                                                                                                            |     | X  |        |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....                                                                                                                  |     | X  |        |
| <b>e</b> Was this plan covered by a fidelity bond?.....                                                                                                                                                                                                                                                         | X   |    | 118000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                                                                                         |     | X  |        |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                                                                                                      |     | X  |        |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                                                                                            |     | X  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....                                                                                                                                                   | X   |    |        |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....                                                                                    |     | X  |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....                                                                                                                                              |     | X  |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                                                                                              |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....                                                                                                                                                                                     |     | X  |        |
| <b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....                                                                                                                        |     |    |        |

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

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

**5b(1)** Name of plan(s)

**5b(2)** EIN(s)

**5b(3)** PN(s)

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2009</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

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

|                                                                                                 |                                                                    |
|-------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>GEM CITY HOME CARE 401K PLAN</u>                                    | <b>B</b> Three-digit plan number (PN) ▶<br><u>001</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>GEM CITY HOME CARE, LLC</u> | <b>D</b> Employer Identification Number (EIN)<br><u>31-1742490</u> |

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

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

|                                                                                                                                                                                                                                                                    |          |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                              | <b>1</b> | <u>0</u> |
| <b>2</b> Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):<br><br>EIN(s): <u>57-1198022</u> |          |          |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                   |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                    | <b>3</b> |          |

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

|                                                                                                                                                                                                                                                                                                                                                             |                              |                             |                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....                                                                                                                                                                                                                                         | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| If the plan is a defined benefit plan, go to line 8.                                                                                                                                                                                                                                                                                                        |                              |                             |                              |
| <b>5</b> If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____<br>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule. |                              |                             |                              |
| <b>6 a</b> Enter the minimum required contribution for this plan year .....                                                                                                                                                                                                                                                                                 | <b>6a</b>                    |                             |                              |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                  | <b>6b</b>                    |                             |                              |
| <b>c</b> Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....                                                                                                                                                                                                             | <b>6c</b>                    |                             |                              |
| If you completed line 6c, skip lines 8 and 9.                                                                                                                                                                                                                                                                                                               |                              |                             |                              |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                                                                                                          | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>8</b> If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....                                                                                                     | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |

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

|                                                                                                                                                                                                                                |                                   |                                   |                               |                             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

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

|                                                                                                                                                                                              |                              |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....                                                       | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</b> If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

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

Schedule R (Form 5500) 2009  
v.092308.1

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**GEM CITY HOME CARE, LLC  
401(k) PLAN**

**December 31, 2009**

*FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS'  
REPORT INCLUDING SUPPLEMENTAL SCHEDULES*



VonLehman & Company Inc. vlcpa.com  
4755 Lake Forest Drive, Suite 100 Cincinnati, OH 45242-3836 513.891.5911 F 513.891.5969  
250 Grandview Drive, Suite 300 Fort Mitchell, KY 41017-5610 859.331.3300 F 859.331.4358

**GEM CITY HOME CARE, LLC  
401(k) PLAN  
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## INDEPENDENT AUDITORS' REPORT

To the Sponsor of  
Gem City Home Care, LLC  
401(k) Plan  
Cincinnati, Ohio

We were engaged to audit the financial statements of Gem City Home Care, LLC 401(k) Plan as of December 31, 2009, and for the year then ended, and the supplemental schedules as of and for the year ended December 31, 2009 as listed in the accompanying table of contents. These financial statements and schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) 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 information summarized in Note 3, which was certified by State Street Bank and Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and the supplemental schedules. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the custodian as of and for the year ended December 31, 2009, that the information provided to the plan administrator by the custodian is complete and accurate.

Because of the significance of the information we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the custodian, have been audited by us in accordance with U.S. generally accepted auditing standards 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.

We have compiled the accompanying statement of net assets available for benefits of Gem City Home Care, LLC 401(k) Plan 401 as of December 31, 2008, in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying 2008 statement of net assets available for benefits and, accordingly, do not express an opinion or any other form of assurance on it.

*VonLehman & Company Inc.*

Fort Mitchell, Kentucky  
October 15, 2010

**GEM CITY HOME CARE, LLC 401(K) PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

**ASSETS**

|                                          | <b>December 31,</b>        |                            |
|------------------------------------------|----------------------------|----------------------------|
|                                          | <b>2009</b>                | <b>2008</b>                |
|                                          | <b>(Audited)</b>           | <b>(Compiled)</b>          |
| <b>Investments at Fair Value</b>         |                            |                            |
| Money Market Fund                        | \$ 151,468                 | \$ 87,707                  |
| Mutual Funds                             | 1,230,305                  | 712,150                    |
| Interest in Common/Collective Trusts     | <u>502,056</u>             | <u>351,513</u>             |
| Total Investments at Fair Value          | <u>1,883,829</u>           | <u>1,151,370</u>           |
| <b>Participant Loans</b>                 | <u>54,618</u>              | <u>20,769</u>              |
| <b>Contributions Receivable</b>          |                            |                            |
| Employee                                 | 15,911                     | -                          |
| Employer                                 | <u>984</u>                 | <u>-</u>                   |
| Total Contributions Receivable           | <u>16,895</u>              | <u>-</u>                   |
| <b>Net Assets Available for Benefits</b> | <u><u>\$ 1,955,342</u></u> | <u><u>\$ 1,172,139</u></u> |

See accompanying notes.

**GEM CITY HOME CARE, LLC 401(K) PLAN**  
**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

|                                                                | <b>Year Ended<br/>December 31,<br/>2009</b> |
|----------------------------------------------------------------|---------------------------------------------|
| <b>Additions to Net Assets Attributed to Investment Income</b> |                                             |
| Interest and Dividends                                         | \$ 20,203                                   |
| Net Appreciation in Fair Value of Investments                  | <u>333,921</u>                              |
| Total Investment Income                                        | <u>354,124</u>                              |
| <b>Interest on Participant Loans</b>                           | <u>1,458</u>                                |
| <b>Contributions</b>                                           |                                             |
| Employee                                                       | 455,246                                     |
| Employer                                                       | <u>29,156</u>                               |
| Total Contributions                                            | <u>484,402</u>                              |
| <b>Other Income</b>                                            | <u>33</u>                                   |
| Total Additions                                                | <u>840,017</u>                              |
| <b>Deductions from Net Assets Attributed to</b>                |                                             |
| Benefits Paid to Participants                                  | 55,439                                      |
| Administrative Fees                                            | <u>1,375</u>                                |
| Total Deductions                                               | <u>56,814</u>                               |
| Net Increase                                                   | 783,203                                     |
| <b>Net Assets Available for Benefits</b>                       |                                             |
| <b>Beginning of Plan Year</b>                                  | <u>1,172,139</u>                            |
| <b>End of Plan Year</b>                                        | <u><u>\$ 1,955,342</u></u>                  |

**GEM CITY HOME CARE, LLC  
401(k) PLAN  
NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 1 – DESCRIPTION OF PLAN**

The following description of Gem City Home Care, LLC 401(k) Plan provides only general information. Participants should refer to the Plan agreement and the summary plan description for a more complete description of the Plan's provisions.

**General**

The Plan is a defined contribution plan with a cash or deferred arrangement covering all employees of the Company who have six months of service and are age 18 or older. An employee will receive credit for one month of service for each month in which one hour of service is completed. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

**Basis of Accounting**

The Plan prepares its financial statements in conformity with U.S. generally accepted accounting principles customary for retirement savings plans.

**Contributions**

Participants may contribute between 1% and 90% of pretax annual compensation (subject to IRS limits), as defined in the Plan. Participants direct the investment of their contributions in various investment options offered by the Plan. The Company will make a matching contribution equal to 10% of employee elective deferrals on the first 5% that the employee contributes to the Plan. The Company may also decide to make a non-elective contribution to the Plan, although the Company is not required to do so. To receive a matching contribution, the employee must make elective deferrals to the Plan. Non-elective contributions will be allocated to all employees eligible to participate in the Plan based on the employee's eligible earnings compared to the eligible earnings of all the employees who will share in the contribution. For 2009, the Company made matching contributions of \$29,156 and non-elective contributions of \$0 to the Plan, respectively.

**Participants' Accounts**

Each participant's account is credited with employee elective 401(k) deferrals, employer matching and non-elective contributions, and Plan earnings. Allocations are based on participant earnings 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 account.

**Vesting**

Participants are immediately vested in their 401(k) elective deferrals plus actual earnings thereon. Vesting in employer match and non-elective contributions is based on years of service as defined in the Plan. Vesting begins upon the completion of the second year of service, and a participant is 100% vested after six years of credited service.

**Forfeitures**

In certain situations as defined in the Plan, forfeitures will be used to reinstate forfeited account balances of former participants. Remaining forfeitures shall be used to reduce employer contributions or to pay Plan expenses.

## NOTE 1 – DESCRIPTION OF PLAN (Continued)

### Participant Loans

Participants of the Plan may borrow up to 50% of their vested account balance. The minimum loan amount is \$500 and the maximum loan amount is \$50,000. The loans are secured by the balance in the participant's account and charge interest at rates as published in *The Wall Street Journal* on the 14<sup>th</sup> of each month plus two percentage points. Principal and interest is paid ratably through monthly payroll deductions.

### Payment of Benefits

On termination of service, participants can receive their vested benefit in a lump sum payment or have the payment paid as a direct rollover to another employer's tax qualified plan or to their individual retirement account (IRA.) If the total value of the vested account balance is \$5,000 or less, the Company can force a lump sum distribution to the employee. However, if the vested account balance is greater than \$1,000 and the employee has not elected to receive their balance in the form of a lump sum payment or as a direct rollover, it will automatically be rolled over to an IRA established by an IRA provider selected by the Company.

### Administrative Expenses

A significant portion of the administrative expenses is paid by the Plan's sponsor.

### Income Tax

The Internal Revenue Service has determined and informed the Company by a determination letter effective through March 31, 2008 that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

### Self-Directed Accounts

The Plan allows the employee elective 401(k) deferrals and employer contributions to be held in self-directed investment programs.

## NOTE 2 – SUMMARY OF ACCOUNTING POLICIES

### Method of Valuing Investments

Quoted market prices are used to value investments.

### Use of Estimates

The process of preparing financial statements in conformity with U.S. generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Certain estimates relate to unsettled transactions and events as of the date of the financial statements. Other estimates relate to assumptions about the ongoing operations and may impact future periods. Accordingly, upon settlement, actual results may differ from estimated amounts.

### Net Assets Available for Benefits

Net assets available for benefits at December 31, 2009 include \$-0- allocated to the accounts of persons who, prior to that date, had withdrawn from participating in the earnings and operations of the Plan.

### NOTE 3 – INVESTMENTS

State Street Bank and Trust Company served as the custodian of the Plan during 2009.

The following table presents the fair values of investments at December 31, 2009. Investments that represent 5% or more of the Plan's net assets are separately identified.

|                                                           | 2009                 |                     |
|-----------------------------------------------------------|----------------------|---------------------|
|                                                           | <u>No. of Shares</u> | <u>Fair Value</u>   |
| <b><u>Money Market Fund</u></b>                           |                      |                     |
| SSGA Government Money Market Fund                         | 151,467.530          | \$ <u>151,468</u>   |
| <b><u>Mutual Funds</u></b>                                |                      |                     |
| Janus Adv Equity Growth Fund                              | 4,252.664            | 180,653             |
| Fidelity Adv Equity Growth Fund                           | 4,560.875            | 198,763             |
| Oppenheimer Capital Appreciation Fund                     | 4,027.979            | 160,837             |
| Pimco Total Return Fund                                   | 20,476.877           | 221,150             |
| Franklin Rising Dividends Fund                            | 3,633.506            | 101,411             |
| Other Mutual Funds (Less Than 5%)                         | Various              | <u>367,491</u>      |
| Total Mutual Funds                                        |                      | <u>1,230,305</u>    |
| <b><u>Interest in Common/Collective Trusts</u></b>        |                      |                     |
| SSGA Life Solutions Balanced Growth                       | 7,525.199            | 133,576             |
| Other Interest in Common/Collective Trusts (Less Than 5%) | Various              | <u>368,480</u>      |
| Total Interest in Common/Collective Trusts                |                      | <u>502,056</u>      |
| Total Investments at Fair Value                           |                      | \$ <u>1,883,829</u> |

### NOTE 4 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

### NOTE 5 – FORFEITURES

For the year ended December 31, 2009, forfeitures of \$386 were used to offset Plan expenses and employer contributions.

### NOTE 6 – LIMITED SCOPE AUDIT

At December 31, 2009, State Street Bank and Trust Company, the Plan's custodian, holds all of the Plan's assets and is subject to periodic examination by regulatory agencies. The audit did not cover any information on Plan assets or related transactions involving the custodian. Instead, the custodian has prepared and certified a statement as to the completeness and accuracy of information concerning Plan assets and the related transactions.

**NOTE 7 – RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500**

The following is a reconciliation of net assets available for benefits at December 31, 2009 and employee contributions and benefits paid to participants for the year ended December 31, 2009 to Schedule H of Form 5500:

|                                                                      |                                    |
|----------------------------------------------------------------------|------------------------------------|
|                                                                      | December 31,<br>2009               |
| Net Assets Available for Benefits<br>per the Financial Statements    | \$ 1,955,342                       |
| Less Contributions Receivable Not<br>Included on the Form 5500       | <u>(16,895)</u>                    |
| Net Assets Available for Benefits per<br>Schedule H to the Form 5500 | <u>\$ 1,938,447</u>                |
|                                                                      | Year Ended<br>December 31,<br>2009 |
| Employee Contributions per the<br>Audited Financial Statements       | \$ 455,246                         |
| Less Employee Contributions Receivable at<br>December 31, 2009       | <u>(15,911)</u>                    |
| Employee Contributions per<br>Schedule H of Form 5500                | <u>\$ 439,335</u>                  |
| Employer Contributions per the<br>Audited Financial Statements       | \$ 29,156                          |
| Less Employer Contributions Receivable at<br>December 31, 2009       | <u>(984)</u>                       |
| Employer Contributions per<br>Schedule H of Form 5500                | <u>\$ 28,172</u>                   |

**NOTE 8 – RISKS AND UNCERTAINTIES**

The Company invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect total stockholders' equity and investment income.

**NOTE 9 – PARTY-IN-INTEREST TRANSACTIONS**

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50% or more of such an employer or employee association, or relatives of such persons.

The Plan invests in certain investments of the Plan's custodian, and fees for services and for administrative expenses paid by the Plan were \$1,375 for 2009, respectively.

## NOTE 10 – FAIR VALUE MEASUREMENTS

Accounting pronouncements establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

**Level 1** – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

**Level 2** – Inputs for the valuation methodology include

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

**Level 3** – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

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

Mutual Funds and Interest in Common/Collective Trusts– valued at the net asset value (NAV) of shares held by the plan at year end.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value at December 31, 2009:

|                                          | <u>Level 1</u>      | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u>        |
|------------------------------------------|---------------------|----------------|----------------|---------------------|
| Mutual Funds                             | \$ 1,230,305        | \$ -           | \$ -           | \$ 1,230,305        |
| Interest in Common/<br>Collective Trusts | <u>502,056</u>      | <u>-</u>       | <u>-</u>       | <u>502,056</u>      |
| Total Assets at Fair Value               | <u>\$ 1,732,361</u> | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$ 1,732,361</u> |

**NOTE 11 – SUBSEQUENT EVENTS**

Management has evaluated events through October 15, 2010, the date on which the financial statements were available for issue. In June, 2010, the Plan Sponsor was acquired by another entity. As of the date of these financial statements, this acquisition has had no effect on the Plan. The Plan did not have any other events subsequent to December 31, 2009 through October 15, 2010 to disclose.

## **SUPPLEMENTAL SCHEDULES**

**GEM CITY HOME CARE, LLC 401(K) PLAN**  
**SCHEDULE OF ASSETS HELD AT END OF YEAR**  
**December 31, 2009**  
**FORM 5500, SCHEDULE H, PART IV, 4, i**  
**EIN: 42-1560010**  
**PLAN NO.: 001**

| Description of Investments                  | December 31, 2009 |               |                     |                     |
|---------------------------------------------|-------------------|---------------|---------------------|---------------------|
|                                             | Rate of Interest  | No. of Shares | Cost                | Market Value        |
| <b>Money Market Fund</b>                    |                   |               |                     |                     |
| ^ SSGA Government Money Market Fund         |                   | 151,467.530   | \$ 151,468          | \$ 151,468          |
| <b>Mutual Funds</b>                         |                   |               |                     |                     |
| Alliance Growth and Income Fund             |                   | 19,851.558    | 67,241              | 58,363              |
| Alger Small Cap Growth Institutional Fund   |                   | 1,255.110     | 25,150              | 27,813              |
| DWS Large Cap Value Fund                    |                   | 3,698.122     | 63,557              | 59,429              |
| Janus Adv Equity Growth Fund                |                   | 4,252.664     | 146,288             | 180,653             |
| Fidelity Adv Equity Growth Fund             |                   | 4,560.875     | 203,701             | 198,763             |
| Alger Midcap Growth Institutional Fund      |                   | 1,853.215     | 21,217              | 22,109              |
| Oppenheimer Capital Appreciation Fund       |                   | 4,027.979     | 158,718             | 160,837             |
| Pimco Total Return Fund                     |                   | 20,476.877    | 214,600             | 221,150             |
| Allianz Small Cap Value Fund                |                   | 4,143.139     | 105,203             | 96,079              |
| Franklin Rising Dividends Fund              |                   | 3,633.506     | 108,020             | 101,411             |
| Templeton Growth Fund                       |                   | 3,247.084     | 60,915              | 54,129              |
| DSW High Income Plus Fund                   |                   | 4,432.474     | 51,341              | 49,569              |
|                                             |                   |               | <u>1,225,951</u>    | <u>1,230,305</u>    |
| <b>Interest in Common/Collective Trusts</b> |                   |               |                     |                     |
| ^ SSGA Life Solutions Balanced Growth       |                   | 7,525.199     | 124,186             | 133,576             |
| ^ SSGA Life Solutions Growth                |                   | 2,523.903     | 60,431              | 63,774              |
| ^ SSGA Life Solutions Income and Growth     |                   | 6,570.466     | 55,450              | 60,027              |
| ^ SSGA Russell 2000 Index Strategy          |                   | 5,474.087     | 91,484              | 91,818              |
| ^ SSGA S & P 500 Index Fund                 |                   | 2,242.013     | 72,707              | 71,639              |
| ^ SSGA S & P 400 Midcap Index Fund          |                   | 7,762.941     | 79,043              | 81,222              |
|                                             |                   |               | <u>483,301</u>      | <u>502,056</u>      |
| <b>Participant Loans</b>                    | 5.25% - 10.25%    |               | -                   | 54,618              |
| <b>Total Assets Held for Investment</b>     |                   |               | <u>\$ 1,860,720</u> | <u>\$ 1,938,447</u> |

^ Party in Interest

**GEM CITY HOME CARE, LLC 401(K) PLAN**  
**SCHEDULE OF REPORTABLE TRANSACTIONS**  
**Year Ended December 31, 2009**  
**FORM 5500, SCHEDULE H, PART IV, 4, j**  
**EIN: 42-1560010**  
**PLAN NO.: 001**

**Transactions or Series of Transactions in Excess of Five Percent of Plan Assets at Beginning of Year**

| <b><u>Description of<br/>Party Involved<br/>and Asset</u></b> | <b><u>Purchase<br/>Price</u></b> | <b><u>Selling<br/>Price</u></b> | <b><u>Current<br/>Expenses<br/>Incurred<br/>With<br/>Transaction</u></b> | <b><u>Cost of<br/>Asset</u></b> | <b><u>Plan<br/>Value of<br/>Asset on<br/>Transaction<br/>Date</u></b> | <b><u>Net<br/>Gain</u></b> |
|---------------------------------------------------------------|----------------------------------|---------------------------------|--------------------------------------------------------------------------|---------------------------------|-----------------------------------------------------------------------|----------------------------|
|---------------------------------------------------------------|----------------------------------|---------------------------------|--------------------------------------------------------------------------|---------------------------------|-----------------------------------------------------------------------|----------------------------|

- NONE -

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
AS OF: 12/31/2009

PAGE 1

Plan Name: GEM CITY HOME CARE 401K PLAN  
Plan Number: 001

Employer EIN: 31-1742490  
Run Date: 05/21/2010

| (a) (b) Identity of Issue, Borrower,<br>Lessor or Similar Party | (c) Description of Investment<br>(Maturity Date, Rate of Int, Collateral, Par or Maturity Value) | (d) Cost     | (e) Current<br>Value |
|-----------------------------------------------------------------|--------------------------------------------------------------------------------------------------|--------------|----------------------|
| SSGA GOVERNMENT MONEY MARKET                                    | Interest-Bearing Cash                                                                            | 151,467.5300 | 151,467.53           |
| SSGA LIFE SOLUTIONS BALANCE GR                                  | Common / Collective Trust                                                                        | 7,525.1987   | 133,576.22           |
| SSGA LIFE SOLUTIONS GROWTH                                      | Common / Collective Trust                                                                        | 2,523.9030   | 63,773.86            |
| SSGA LIFE SOLUTIONS INC & GR                                    | Common / Collective Trust                                                                        | 6,570.4659   | 60,026.76            |
| SSGA RUSSELL SMALL CAP INDEX                                    | Common / Collective Trust                                                                        | 5,474.0869   | 91,817.98            |
| SSGA S&P 500 INDEX FUND                                         | Common / Collective Trust                                                                        | 2,242.0128   | 71,638.97            |
| SSGA S&P MIDCAP INDEX                                           | Common / Collective Trust                                                                        | 7,762.9413   | 81,221.80            |
| ALLIANCEBER GROWTH AND INC - A                                  | Registered Investment Company                                                                    | 19,851.5579  | 58,363.58            |
| ALGER SMALL CAP GROWTH INSTL-I                                  | Registered Investment Company                                                                    | 1,255.1096   | 27,813.23            |
| DWS LARGE CAP VALUE FUND-A                                      | Registered Investment Company                                                                    | 3,698.1224   | 59,428.83            |
| FIDELITY ADV EQUITY GROWTH - T                                  | Registered Investment Company                                                                    | 4,560.8751   | 198,762.94           |
| ALGER MID CAP GROWTH INSTL - I                                  | Registered Investment Company                                                                    | 1,853.2146   | 22,108.86            |
| OPPENHEIMER CAPITAL APPREC - A                                  | Registered Investment Company                                                                    | 4,027.9786   | 160,837.19           |
| PIMCO TOTAL RETURN FUND - A                                     | Registered Investment Company                                                                    | 20,476.8769  | 221,150.27           |
| ALLIANZ NFJ SMALL-CAP VALUE -A                                  | Registered Investment Company                                                                    | 4,143.1394   | 96,079.40            |
| FRANKLIN RISING DIVIDENDS - A                                   | Registered Investment Company                                                                    | 3,633.5064   | 101,411.17           |
| TEMPLETON GROWTH - R                                            | Registered Investment Company                                                                    | 3,247.0838   | 54,128.88            |
| JANUS OVERSEAS FUND - S                                         | Registered Investment Company                                                                    | 4,252.6642   | 180,653.17           |
| DWS HIGH INCOME PLUS FUND-S                                     | Registered Investment Company                                                                    | 7,579.1340   | 49,567.54            |
| Participant Loans                                               | Interest Rates ( 5.25% to 10.25% )                                                               | n/a          | 55,027.05            |
|                                                                 | TOTAL                                                                                            |              | 1,938,855.23         |

NOTE: The following is specifically for Form 5500 reporting.  
The difference between Participant Loans on this Schedule and Participant Loans reported on Form 5500 Schedule H or I is the amount of DDLs. Loan amounts shown here include DDLs, while loan amounts reported on 5500 forms do not include DDLs.

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RUN DATE: 05/21/2010

PAGE 1

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (ACQUIRED AND DISPOSED OF WITHIN YEAR)  
Period: 01/01/2009 through 12/31/2009

Plan Name: GEM CITY HOME CARE 401K PLAN  
Plan Number: 001

Employer EIN: 31-1742490

Run Date: 05/21/2010

| (a) Identity of Issue,<br>Borrower, or Similar Party | (b) Description of Investment<br>(Maturity Date, Rate of Int, Collateral, Par or Maturity Value) | (c) Cost of<br>Acquisitions | (d) Proceeds of<br>Dispositions |
|------------------------------------------------------|--------------------------------------------------------------------------------------------------|-----------------------------|---------------------------------|
|------------------------------------------------------|--------------------------------------------------------------------------------------------------|-----------------------------|---------------------------------|

NOTE: IN ACCORDANCE WITH SPECIFIC INSTRUCTIONS, ACQUISITIONS  
AND DISPOSITIONS OF CERTAIN TYPES OF ASSETS NEED NOT  
BE REPORTED. THESE INCLUDE FUNDS OF COMMON/COLLECTIVE  
TRUSTS AND REGISTERED INVESTMENT COMPANIES.

### Schedule C, Line 2(h) Formula Description

*For those service providers listed on Line 2 for which Line 2(h) has been checked “yes”:*

For a description of indirect compensation received by service providers listed on Line 2 that was disclosed as a formula, please see Line 3(e). Please note: If indirect compensation disclosed as a formula was received by a service provider from more than one source, there will be multiple Lines 3(e) for that service provider.

**GEM CITY HOME CARE, LLC  
401(k) PLAN**

**December 31, 2009**

*FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS'  
REPORT INCLUDING SUPPLEMENTAL SCHEDULES*



VonLehman & Company Inc. vlcpa.com  
4755 Lake Forest Drive, Suite 100 Cincinnati, OH 45242-3836 513.891.5911 F 513.891.5969  
250 Grandview Drive, Suite 300 Fort Mitchell, KY 41017-5610 859.331.3300 F 859.331.4358

**GEM CITY HOME CARE, LLC  
401(k) PLAN  
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## INDEPENDENT AUDITORS' REPORT

To the Sponsor of  
Gem City Home Care, LLC  
401(k) Plan  
Cincinnati, Ohio

We were engaged to audit the financial statements of Gem City Home Care, LLC 401(k) Plan as of December 31, 2009, and for the year then ended, and the supplemental schedules as of and for the year ended December 31, 2009 as listed in the accompanying table of contents. These financial statements and schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) 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 information summarized in Note 3, which was certified by State Street Bank and Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and the supplemental schedules. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the custodian as of and for the year ended December 31, 2009, that the information provided to the plan administrator by the custodian is complete and accurate.

Because of the significance of the information we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the custodian, have been audited by us in accordance with U.S. generally accepted auditing standards 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.

We have compiled the accompanying statement of net assets available for benefits of Gem City Home Care, LLC 401(k) Plan 401 as of December 31, 2008, in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying 2008 statement of net assets available for benefits and, accordingly, do not express an opinion or any other form of assurance on it.

*VonLehman & Company Inc.*

Fort Mitchell, Kentucky  
October 15, 2010

**GEM CITY HOME CARE, LLC 401(K) PLAN  
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

**ASSETS**

|                                              | <b>December 31,</b>            |                                |
|----------------------------------------------|--------------------------------|--------------------------------|
|                                              | <b>2009</b>                    | <b>2008</b>                    |
|                                              | <b>(Audited)</b>               | <b>(Compiled)</b>              |
| <b>Investments at Fair Value</b>             |                                |                                |
| Money Market Fund                            | \$ 151,468                     | \$ 87,707                      |
| Mutual Funds                                 | 1,230,305                      | 712,150                        |
| Interest in Common/Collective Trusts         | <u>502,056</u>                 | <u>351,513</u>                 |
| <br>Total Investments at Fair Value          | <br><u>1,883,829</u>           | <br><u>1,151,370</u>           |
| <br><b>Participant Loans</b>                 | <br><u>54,618</u>              | <br><u>20,769</u>              |
| <br><b>Contributions Receivable</b>          |                                |                                |
| Employee                                     | 15,911                         | -                              |
| Employer                                     | <u>984</u>                     | <u>-</u>                       |
| <br>Total Contributions Receivable           | <br><u>16,895</u>              | <br><u>-</u>                   |
| <br><b>Net Assets Available for Benefits</b> | <br><u><u>\$ 1,955,342</u></u> | <br><u><u>\$ 1,172,139</u></u> |

See accompanying notes.

**GEM CITY HOME CARE, LLC 401(K) PLAN**  
**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

|                                                                | <b>Year Ended<br/>December 31,<br/>2009</b> |
|----------------------------------------------------------------|---------------------------------------------|
| <b>Additions to Net Assets Attributed to Investment Income</b> |                                             |
| Interest and Dividends                                         | \$ 20,203                                   |
| Net Appreciation in Fair Value of Investments                  | <u>333,921</u>                              |
| Total Investment Income                                        | <u>354,124</u>                              |
| <b>Interest on Participant Loans</b>                           | <u>1,458</u>                                |
| <b>Contributions</b>                                           |                                             |
| Employee                                                       | 455,246                                     |
| Employer                                                       | <u>29,156</u>                               |
| Total Contributions                                            | <u>484,402</u>                              |
| <b>Other Income</b>                                            | <u>33</u>                                   |
| Total Additions                                                | <u>840,017</u>                              |
| <b>Deductions from Net Assets Attributed to</b>                |                                             |
| Benefits Paid to Participants                                  | 55,439                                      |
| Administrative Fees                                            | <u>1,375</u>                                |
| Total Deductions                                               | <u>56,814</u>                               |
| Net Increase                                                   | 783,203                                     |
| <b>Net Assets Available for Benefits</b>                       |                                             |
| <b>Beginning of Plan Year</b>                                  | <u>1,172,139</u>                            |
| <b>End of Plan Year</b>                                        | <u><u>\$ 1,955,342</u></u>                  |

**GEM CITY HOME CARE, LLC  
401(k) PLAN  
NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 1 – DESCRIPTION OF PLAN**

The following description of Gem City Home Care, LLC 401(k) Plan provides only general information. Participants should refer to the Plan agreement and the summary plan description for a more complete description of the Plan's provisions.

**General**

The Plan is a defined contribution plan with a cash or deferred arrangement covering all employees of the Company who have six months of service and are age 18 or older. An employee will receive credit for one month of service for each month in which one hour of service is completed. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

**Basis of Accounting**

The Plan prepares its financial statements in conformity with U.S. generally accepted accounting principles customary for retirement savings plans.

**Contributions**

Participants may contribute between 1% and 90% of pretax annual compensation (subject to IRS limits), as defined in the Plan. Participants direct the investment of their contributions in various investment options offered by the Plan. The Company will make a matching contribution equal to 10% of employee elective deferrals on the first 5% that the employee contributes to the Plan. The Company may also decide to make a non-elective contribution to the Plan, although the Company is not required to do so. To receive a matching contribution, the employee must make elective deferrals to the Plan. Non-elective contributions will be allocated to all employees eligible to participate in the Plan based on the employee's eligible earnings compared to the eligible earnings of all the employees who will share in the contribution. For 2009, the Company made matching contributions of \$29,156 and non-elective contributions of \$0 to the Plan, respectively.

**Participants' Accounts**

Each participant's account is credited with employee elective 401(k) deferrals, employer matching and non-elective contributions, and Plan earnings. Allocations are based on participant earnings 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 account.

**Vesting**

Participants are immediately vested in their 401(k) elective deferrals plus actual earnings thereon. Vesting in employer match and non-elective contributions is based on years of service as defined in the Plan. Vesting begins upon the completion of the second year of service, and a participant is 100% vested after six years of credited service.

**Forfeitures**

In certain situations as defined in the Plan, forfeitures will be used to reinstate forfeited account balances of former participants. Remaining forfeitures shall be used to reduce employer contributions or to pay Plan expenses.

## NOTE 1 – DESCRIPTION OF PLAN (Continued)

### Participant Loans

Participants of the Plan may borrow up to 50% of their vested account balance. The minimum loan amount is \$500 and the maximum loan amount is \$50,000. The loans are secured by the balance in the participant's account and charge interest at rates as published in *The Wall Street Journal* on the 14<sup>th</sup> of each month plus two percentage points. Principal and interest is paid ratably through monthly payroll deductions.

### Payment of Benefits

On termination of service, participants can receive their vested benefit in a lump sum payment or have the payment paid as a direct rollover to another employer's tax qualified plan or to their individual retirement account (IRA.) If the total value of the vested account balance is \$5,000 or less, the Company can force a lump sum distribution to the employee. However, if the vested account balance is greater than \$1,000 and the employee has not elected to receive their balance in the form of a lump sum payment or as a direct rollover, it will automatically be rolled over to an IRA established by an IRA provider selected by the Company.

### Administrative Expenses

A significant portion of the administrative expenses is paid by the Plan's sponsor.

### Income Tax

The Internal Revenue Service has determined and informed the Company by a determination letter effective through March 31, 2008 that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

### Self-Directed Accounts

The Plan allows the employee elective 401(k) deferrals and employer contributions to be held in self-directed investment programs.

## NOTE 2 – SUMMARY OF ACCOUNTING POLICIES

### Method of Valuing Investments

Quoted market prices are used to value investments.

### Use of Estimates

The process of preparing financial statements in conformity with U.S. generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Certain estimates relate to unsettled transactions and events as of the date of the financial statements. Other estimates relate to assumptions about the ongoing operations and may impact future periods. Accordingly, upon settlement, actual results may differ from estimated amounts.

### Net Assets Available for Benefits

Net assets available for benefits at December 31, 2009 include \$-0- allocated to the accounts of persons who, prior to that date, had withdrawn from participating in the earnings and operations of the Plan.

### NOTE 3 – INVESTMENTS

State Street Bank and Trust Company served as the custodian of the Plan during 2009.

The following table presents the fair values of investments at December 31, 2009. Investments that represent 5% or more of the Plan's net assets are separately identified.

|                                                           | 2009                 |                     |
|-----------------------------------------------------------|----------------------|---------------------|
|                                                           | <u>No. of Shares</u> | <u>Fair Value</u>   |
| <b><u>Money Market Fund</u></b>                           |                      |                     |
| SSGA Government Money Market Fund                         | 151,467.530          | \$ <u>151,468</u>   |
| <b><u>Mutual Funds</u></b>                                |                      |                     |
| Janus Adv Equity Growth Fund                              | 4,252.664            | 180,653             |
| Fidelity Adv Equity Growth Fund                           | 4,560.875            | 198,763             |
| Oppenheimer Capital Appreciation Fund                     | 4,027.979            | 160,837             |
| Pimco Total Return Fund                                   | 20,476.877           | 221,150             |
| Franklin Rising Dividends Fund                            | 3,633.506            | 101,411             |
| Other Mutual Funds (Less Than 5%)                         | Various              | <u>367,491</u>      |
| Total Mutual Funds                                        |                      | <u>1,230,305</u>    |
| <b><u>Interest in Common/Collective Trusts</u></b>        |                      |                     |
| SSGA Life Solutions Balanced Growth                       | 7,525.199            | 133,576             |
| Other Interest in Common/Collective Trusts (Less Than 5%) | Various              | <u>368,480</u>      |
| Total Interest in Common/Collective Trusts                |                      | <u>502,056</u>      |
| Total Investments at Fair Value                           |                      | \$ <u>1,883,829</u> |

### NOTE 4 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

### NOTE 5 – FORFEITURES

For the year ended December 31, 2009, forfeitures of \$386 were used to offset Plan expenses and employer contributions.

### NOTE 6 – LIMITED SCOPE AUDIT

At December 31, 2009, State Street Bank and Trust Company, the Plan's custodian, holds all of the Plan's assets and is subject to periodic examination by regulatory agencies. The audit did not cover any information on Plan assets or related transactions involving the custodian. Instead, the custodian has prepared and certified a statement as to the completeness and accuracy of information concerning Plan assets and the related transactions.

**NOTE 7 – RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500**

The following is a reconciliation of net assets available for benefits at December 31, 2009 and employee contributions and benefits paid to participants for the year ended December 31, 2009 to Schedule H of Form 5500:

|                                                                      |                                    |
|----------------------------------------------------------------------|------------------------------------|
|                                                                      | December 31,<br>2009               |
| Net Assets Available for Benefits<br>per the Financial Statements    | \$ 1,955,342                       |
| Less Contributions Receivable Not<br>Included on the Form 5500       | <u>(16,895)</u>                    |
| Net Assets Available for Benefits per<br>Schedule H to the Form 5500 | <u>\$ 1,938,447</u>                |
|                                                                      | Year Ended<br>December 31,<br>2009 |
| Employee Contributions per the<br>Audited Financial Statements       | \$ 455,246                         |
| Less Employee Contributions Receivable at<br>December 31, 2009       | <u>(15,911)</u>                    |
| Employee Contributions per<br>Schedule H of Form 5500                | <u>\$ 439,335</u>                  |
| Employer Contributions per the<br>Audited Financial Statements       | \$ 29,156                          |
| Less Employer Contributions Receivable at<br>December 31, 2009       | <u>(984)</u>                       |
| Employer Contributions per<br>Schedule H of Form 5500                | <u>\$ 28,172</u>                   |

**NOTE 8 – RISKS AND UNCERTAINTIES**

The Company invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect total stockholders' equity and investment income.

**NOTE 9 – PARTY-IN-INTEREST TRANSACTIONS**

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50% or more of such an employer or employee association, or relatives of such persons.

The Plan invests in certain investments of the Plan's custodian, and fees for services and for administrative expenses paid by the Plan were \$1,375 for 2009, respectively.

## NOTE 10 – FAIR VALUE MEASUREMENTS

Accounting pronouncements establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

**Level 1** – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

**Level 2** – Inputs for the valuation methodology include

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

**Level 3** – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

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

Mutual Funds and Interest in Common/Collective Trusts– valued at the net asset value (NAV) of shares held by the plan at year end.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value at December 31, 2009:

|                                          | <u>Level 1</u>      | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u>        |
|------------------------------------------|---------------------|----------------|----------------|---------------------|
| Mutual Funds                             | \$ 1,230,305        | \$ -           | \$ -           | \$ 1,230,305        |
| Interest in Common/<br>Collective Trusts | <u>502,056</u>      | <u>-</u>       | <u>-</u>       | <u>502,056</u>      |
| Total Assets at Fair Value               | <u>\$ 1,732,361</u> | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$ 1,732,361</u> |

**NOTE 11 – SUBSEQUENT EVENTS**

Management has evaluated events through October 15, 2010, the date on which the financial statements were available for issue. In June, 2010, the Plan Sponsor was acquired by another entity. As of the date of these financial statements, this acquisition has had no effect on the Plan. The Plan did not have any other events subsequent to December 31, 2009 through October 15, 2010 to disclose.

## **SUPPLEMENTAL SCHEDULES**

**GEM CITY HOME CARE, LLC 401(K) PLAN**  
**SCHEDULE OF ASSETS HELD AT END OF YEAR**  
**December 31, 2009**  
**FORM 5500, SCHEDULE H, PART IV, 4, i**  
**EIN: 42-1560010**  
**PLAN NO.: 001**

| Description of Investments                  | December 31, 2009 |               |                     |                     |
|---------------------------------------------|-------------------|---------------|---------------------|---------------------|
|                                             | Rate of Interest  | No. of Shares | Cost                | Market Value        |
| <b>Money Market Fund</b>                    |                   |               |                     |                     |
| ^ SSGA Government Money Market Fund         |                   | 151,467.530   | \$ 151,468          | \$ 151,468          |
| <b>Mutual Funds</b>                         |                   |               |                     |                     |
| Alliance Growth and Income Fund             |                   | 19,851.558    | 67,241              | 58,363              |
| Alger Small Cap Growth Institutional Fund   |                   | 1,255.110     | 25,150              | 27,813              |
| DWS Large Cap Value Fund                    |                   | 3,698.122     | 63,557              | 59,429              |
| Janus Adv Equity Growth Fund                |                   | 4,252.664     | 146,288             | 180,653             |
| Fidelity Adv Equity Growth Fund             |                   | 4,560.875     | 203,701             | 198,763             |
| Alger Midcap Growth Institutional Fund      |                   | 1,853.215     | 21,217              | 22,109              |
| Oppenheimer Capital Appreciation Fund       |                   | 4,027.979     | 158,718             | 160,837             |
| Pimco Total Return Fund                     |                   | 20,476.877    | 214,600             | 221,150             |
| Allianz Small Cap Value Fund                |                   | 4,143.139     | 105,203             | 96,079              |
| Franklin Rising Dividends Fund              |                   | 3,633.506     | 108,020             | 101,411             |
| Templeton Growth Fund                       |                   | 3,247.084     | 60,915              | 54,129              |
| DSW High Income Plus Fund                   |                   | 4,432.474     | 51,341              | 49,569              |
|                                             |                   |               | <u>1,225,951</u>    | <u>1,230,305</u>    |
| <b>Interest in Common/Collective Trusts</b> |                   |               |                     |                     |
| ^ SSGA Life Solutions Balanced Growth       |                   | 7,525.199     | 124,186             | 133,576             |
| ^ SSGA Life Solutions Growth                |                   | 2,523.903     | 60,431              | 63,774              |
| ^ SSGA Life Solutions Income and Growth     |                   | 6,570.466     | 55,450              | 60,027              |
| ^ SSGA Russell 2000 Index Strategy          |                   | 5,474.087     | 91,484              | 91,818              |
| ^ SSGA S & P 500 Index Fund                 |                   | 2,242.013     | 72,707              | 71,639              |
| ^ SSGA S & P 400 Midcap Index Fund          |                   | 7,762.941     | 79,043              | 81,222              |
|                                             |                   |               | <u>483,301</u>      | <u>502,056</u>      |
| <b>Participant Loans</b>                    | 5.25% - 10.25%    |               | -                   | 54,618              |
| <b>Total Assets Held for Investment</b>     |                   |               | <u>\$ 1,860,720</u> | <u>\$ 1,938,447</u> |

^ Party in Interest

**GEM CITY HOME CARE, LLC 401(K) PLAN**  
**SCHEDULE OF REPORTABLE TRANSACTIONS**  
**Year Ended December 31, 2009**  
**FORM 5500, SCHEDULE H, PART IV, 4, j**  
**EIN: 42-1560010**  
**PLAN NO.: 001**

**Transactions or Series of Transactions in Excess of Five Percent of Plan Assets at Beginning of Year**

| <b><u>Description of<br/>Party Involved<br/>and Asset</u></b> | <b><u>Purchase<br/>Price</u></b> | <b><u>Selling<br/>Price</u></b> | <b><u>Current<br/>Expenses<br/>Incurred<br/>With<br/>Transaction</u></b> | <b><u>Cost of<br/>Asset</u></b> | <b><u>Plan<br/>Value of<br/>Asset on<br/>Transaction<br/>Date</u></b> | <b><u>Net<br/>Gain</u></b> |
|---------------------------------------------------------------|----------------------------------|---------------------------------|--------------------------------------------------------------------------|---------------------------------|-----------------------------------------------------------------------|----------------------------|
|---------------------------------------------------------------|----------------------------------|---------------------------------|--------------------------------------------------------------------------|---------------------------------|-----------------------------------------------------------------------|----------------------------|

- NONE -



October 18, 2010

Dear Sir or Madam:

Due to unforeseen circumstances, we are submitting our 2009 Form 5500 and we apologize for the late filing. We have always intended to fully comply with all regulations, guidelines and deadlines pertaining to proper plan administration including the filing of the Form 5500 and appropriate Schedules. However, in this situation, there were unanticipated circumstances leading to this late filing.

Our company tried to remit the electronic filing of the 2009 Form 5500 via our 401(k) service provider's website multiple times on Thursday, October 14 and Friday, October 15 as well as Saturday, October 16 and Sunday, October 17.

The Relius website software used for making the electronic submission of the 2009 Form 5500 malfunctioned and did not permit us to attach the required accountant's opinion to our filing.

Again, we apologize for the delay of this filing. Please take the details referenced above into consideration when processing this filing.

Many thanks for your understanding and consideration.

Sincerely yours,

Randall S. Welch,  
VP Of Business Operations