

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2009 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2009 or fiscal plan year beginning <u>07/01/2009</u> and ending <u>06/30/2010</u>			
A This return/report is for:	<input type="checkbox"/> a multiemployer plan;	<input type="checkbox"/> a multiple-employer plan; or	
	<input checked="" type="checkbox"/> a single-employer plan;	<input type="checkbox"/> a DFE (specify) ____	
B This return/report is:	<input type="checkbox"/> the first return/report;	<input type="checkbox"/> the final return/report;	
	<input type="checkbox"/> an amended return/report;	<input type="checkbox"/> a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	<input type="checkbox"/>		
D Check box if filing under:	<input checked="" type="checkbox"/> Form 5558;	<input type="checkbox"/> automatic extension;	<input type="checkbox"/> the DFVC program;
	<input type="checkbox"/> special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan <u>COMMONWEALTH HEALTH CORPORATION RESTATED RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ►	<u>001</u>	
	1c Effective date of plan	<u>01/01/1961</u>	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>COMMONWEALTH HEALTH CORPORATION</u> <u>POST OFFICE BOX 9876</u> <u>BOWLING GREEN, KY 42102</u>	2b Employer Identification Number (EIN) <u>31-1118087</u>	2c Sponsor's telephone number <u>270-745-1509</u>	2d Business code (see instructions) <u>622000</u>

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	<u>Filed with authorized/valid electronic signature.</u>	<u>04/11/2011</u>	<u>RONALD G. SOWELL</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>04/11/2011</u>	<u>RONALD G. SOWELL</u>
	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

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

Form 5500 (2009)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") COMMONWEALTH HEALTH CORPORATION POST OFFICE BOX 9876 BOWLING GREEN, KY 42102	3b Administrator's EIN 31-1118087 3c Administrator's telephone number 270-745-1509
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	3105
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	2327
b Retired or separated participants receiving benefits.....	6b	80
c Other retired or separated participants entitled to future benefits.....	6c	719
d Subtotal. Add lines 6a , 6b , and 6c	6d	3126
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	12
f Total. Add lines 6d and 6e	6f	3138
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	95

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 1A 1G 3H

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

9a Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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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) <input checked="" type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input type="checkbox"/> A (Insurance Information) (4) <input checked="" type="checkbox"/> C (Service Provider Information) (5) <input type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> G (Financial Transaction Schedules)
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SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 07/01/2009 and ending 06/30/2010

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>COMMONWEALTH HEALTH CORPORATION RESTATED RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>COMMONWEALTH HEALTH CORPORATION</u>	D Employer Identification Number (EIN) <u>31-1118087</u>
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>07</u> Day <u>01</u> Year <u>2009</u>	
2 Assets:	
a Market value	2a <u>46416685</u>
b Actuarial value	2b <u>51058354</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>91</u> <u>3350639</u>
b For terminated vested participants	3b <u>680</u> <u>7166592</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>3184916</u>
(2) Vested benefits	3c(2) <u>39672027</u>
(3) Total active	3c(3) <u>2333</u> <u>42856943</u>
d Total	3d <u>3104</u> <u>53374174</u>
4 If the plan is at-risk, check the box and complete items (a) and (b)	<input type="checkbox"/>
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>7.56</u> %
6 Target normal cost	6 <u>4325706</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	<u>02/11/2011</u>
Signature of actuary	Date
<u>STEPHEN A. WYATT, F.S.A., E.A.</u>	<u>08-03898</u>
Type or print name of actuary	Most recent enrollment number
<u>AON HEWITT</u>	<u>919-786-6200</u>
Firm name	Telephone number (including area code)
<u>4130 PARKLAKE AVE. SUITE 110</u> <u>RALEIGH, NC 27612</u>	
Address of the firm	

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8).....	0	0
10 Interest on item 9 using prior year's actual return of <u>-13.12</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>6.32</u> %		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance.....		0
12 Reduction in balances due to elections or deemed elections.....	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	0	0

Part III Funding percentages		
14 Funding target attainment percentage.....	14	95.66 %
15 Adjusted funding target attainment percentage.....	15	95.66 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	95.66 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
10/14/2009	1472559	0			
01/14/2010	973284	0			
03/23/2010	20372000	0			
04/14/2010	973284	0			
07/14/2010	973284	0			
12/06/2010	1225438	0			
			Totals ►	18(b)	25989849
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c 24625385
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	<input checked="" type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 3
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	4325706
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	4325706
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		Total balance
		0
36 Additional cash requirement (item 34 minus item 35).....	36	4325706
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	24625385
38 Interest-adjusted excess contributions for current year (see instructions).....	38	20299679
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

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

For calendar plan year 2009 or fiscal plan year beginning 07/01/2009		and ending 06/30/2010	
A Name of plan COMMONWEALTH HEALTH CORPORATION RESTATED RETIREMENT PLAN		B Three-digit plan number (PN)	001
C Plan sponsor's name as shown on line 2a of Form 5500 COMMONWEALTH HEALTH CORPORATION		D Employer Identification Number (EIN) 31-1118087	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

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

BRANCH BANKING AND TRUST

56-1368984

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 28 31	NONE	148570	Yes <input type="checkbox"/> No <input checked="" 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) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <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) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <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) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <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) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <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) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <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 (see instructions)	(c) Enter amount of indirect compensation

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

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
For calendar plan year 2009 or fiscal plan year beginning <u>07/01/2009</u> and ending <u>06/30/2010</u>		
A Name of plan <u>COMMONWEALTH HEALTH CORPORATION RESTATED RETIREMENT PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COMMONWEALTH HEALTH CORPORATION</u>		D Employer Identification Number (EIN) <u>31-1118087</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1658815	2198722
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	138899	141083
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		24957619
(2) U.S. Government securities.....	1c(2)	7142633	7683254
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)	2241832	3357297
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)	2014075	
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	32754104	35831018
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	505110	558885

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	46455468	74727878

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	46455468	74727878
---	-----------	----------	----------

Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	25989849	
(B) Participants	2a(1)(B)	0	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		25989849

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	3409	
(B) U.S. Government securities	2b(1)(B)	276079	
(C) Corporate debt instruments	2b(1)(C)	145436	
(D) Loans (other than to participants)	2b(1)(D)	16334	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	33950	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		475208

(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	534639	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		534639

(3) Rents	2b(3)		0
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	41287935	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	41278219	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		9716

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	355401	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		355401
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		4378325
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		1516
d Total income. Add all income amounts in column (b) and enter total.....	2d		31744654

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3323674	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		3323674
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	148570	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		148570
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3472244

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		28272410
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ 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: **BKD, LLP**

(2) EIN: **44-0160260**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
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	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

- 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)

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

<div>SCHEDULE R (Form 5500) <div>Department of the Treasury Internal Revenue Service</div><div>Department of Labor Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div>		<div>Retirement Plan Information</div> <div>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).</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 07/01/2009 and ending 06/30/2010					
A Name of plan COMMONWEALTH HEALTH CORPORATION RESTATED RETIREMENT PLAN				B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 COMMONWEALTH HEALTH CORPORATION				D Employer Identification Number (EIN) 31-1118087	
Part I Distributions					
All references to distributions relate only to payments of benefits during the plan year.					
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....				1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 56-1368984					
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....				3	65
Part II Funding Information (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)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year				6a	
b Enter the amount contributed by the employer to the plan for this plan year				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. <input type="checkbox"/> Increase <input checked="" type="checkbox"/> Decrease <input type="checkbox"/> Both <input type="checkbox"/> No					
Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? <input type="checkbox"/> Yes <input type="checkbox"/> No					
11 a Does the ESOP hold any preferred stock? <input type="checkbox"/> Yes <input type="checkbox"/> No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) <input type="checkbox"/> Yes <input type="checkbox"/> No					
12 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:

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:

Stock: 61% Investment-Grade Debt: 35% High-Yield Debt: 0% Real Estate: 0% Other: 4%

- 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):

Commonwealth Health Corporation
Restated Retirement Plan

EIN 31-1118087 PN 001

Accountants' Report and Financial Statements

June 30, 2010 and 2009

(Modified Cash Basis)



Commonwealth Health Corporation Restated Retirement Plan

June 30, 2010 and 2009

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Independent Accountants' Report

Plan Administrator and Retirement Committee
Commonwealth Health Corporation Restated Retirement Plan
Bowling Green, Kentucky

We were engaged to audit the accompanying statements of net assets available for benefits (modified cash basis) of the Commonwealth Health Corporation Restated Retirement Plan (Plan) as of June 30, 2010 and 2009, and the related statements of changes in net assets available for benefits (modified cash basis) for the years then ended and the accompanying supplemental schedules. 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* (ERISA), the Plan administrator instructed us not to perform, and we did not perform, auditing procedures with respect to the information summarized in Note 3, which was certified by Branch Banking and Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from the trustee as of and for the years ended June 30, 2010 and 2009, that the information provided to the Plan administrator by the trustee is complete and accurate.

As described in Note 2, the financial statements and supplemental schedules referred to above were prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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

BKD, LLP

Bowling Green, Kentucky
March 29, 2011
Federal Employer Identification Number: 44-0160260

Commonwealth Health Corporation Restated Retirement Plan
Statements of Net Assets Available for Benefits
June 30, 2010 and 2009
(Modified Cash Basis)

Assets

	<u>2010</u>	<u>2009</u>
Investments, At Fair Value	<u>\$ 72,388,073</u>	<u>\$ 44,657,754</u>
Net Assets Available for Benefits	<u><u>\$ 72,388,073</u></u>	<u><u>\$ 44,657,754</u></u>

Commonwealth Health Corporation Restated Retirement Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended June 30, 2010 and 2009
(Modified Cash Basis)

	<u>2010</u>	<u>2009</u>
Investment Income (Loss)		
Net appreciation (depreciation) in fair value of investments	\$ 4,743,444	\$ (8,140,234)
Interest and dividends	<u>990,983</u>	<u>1,529,876</u>
Net investment income (loss)	<u>5,734,427</u>	<u>(6,610,358)</u>
Contributions		
Employer	25,449,942	5,214,553
Other	<u>18,194</u>	<u>25,951</u>
	<u>25,468,136</u>	<u>5,240,504</u>
Total additions (reductions) before benefit payments and administrative expenses	<u>31,202,563</u>	<u>(1,369,854)</u>
Deductions		
Benefits paid directly to participants	3,323,674	3,694,985
Administrative expenses	<u>148,570</u>	<u>133,415</u>
Total deductions	<u>3,472,244</u>	<u>3,828,400</u>
Net Increase (Decrease)	27,730,319	(5,198,254)
Net Assets Available for Benefits, Beginning of Year	<u>44,657,754</u>	<u>49,856,008</u>
Net Assets Available for Benefits, End of Year	<u><u>\$ 72,388,073</u></u>	<u><u>\$ 44,657,754</u></u>

Commonwealth Health Corporation Restated Retirement Plan

Notes to Financial Statements

June 30, 2010 and 2009

(Modified Cash Basis)

Note 1: Description of the Plan

The following description of Commonwealth Health Corporation Restated Retirement Plan (Plan) provides only general information. Additional information about the vesting and benefit provisions and the Pension Benefit Guarantee Corporation's (PBGC) benefit guarantee is contained in the Plan Document and *Summary Plan Description*, which are available from the Plan administrator, Commonwealth Health Corporation (Company).

General

The Plan is a noncontributory defined benefit plan that covers employees of the Company, its subsidiaries and affiliates who have attained at least one year of service, worked 1,000 hours and are age 21 or older and provides for retirement and death benefits. However, effective July 1, 2009, no employees other than excepted employees, as defined in the Plan, that are hired or rehired after July 1, 2009, shall be eligible to participate and accrue a benefit in the Plan. The Plan is subject to provisions of the *Employee Retirement Income Security Act of 1974* (ERISA). Branch Banking and Trust Company (BB&T) is the trustee of the Plan and serves as Plan custodian.

Contributions

The Company has agreed to voluntarily contribute such amounts as are necessary to provide assets sufficient to meet the benefits to be paid to Plan members. The Company's present intention is to make annual contributions in amounts sufficient to fund the Plan's current year service cost and the initial past service cost plus interest over a period of 30 years. The Plan has met the minimum funding requirements of ERISA. In March 2010, the Company made a contribution to the Plan of approximately \$20,400,000 in order to increase the funded status of the Plan to meet a 110% funding threshold. This contribution was made in order to ensure that all participants regardless of their annual compensation are not subject to any lump-sum payment restrictions upon their retirement or termination.

Pension Benefits

Benefits under the Plan are based on the highest average of employees' monthly compensation determined on any five consecutive anniversary dates coincident with or preceding a participant's retirement or termination. Normal retirement age for Plan benefits is 65. Participants may elect to receive reduced benefits upon early retirement at age 55, provided they have at least 10 years of service with the Company. Accrued benefits are payable as an annuity over the participant's lifetime or under certain other annuity options. Certain accrued benefits may be paid in the form of a lump-sum payment.

Commonwealth Health Corporation Restated Retirement Plan

Notes to Financial Statements

June 30, 2010 and 2009

(Modified Cash Basis)

Death Benefits

Upon the death of a retired participant who is receiving benefits under the Plan, his or her beneficiary shall be entitled to any benefits due under the basic or elected form of payment of monthly retirement income. Should the period of such guaranteed payments be exhausted upon the death of the participant, no death benefit shall be payable.

Vesting

Eligible employees are fully vested upon completion of five years of vesting service.

Plan Termination

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- a. Benefits attributable to employee contributions, taking into account those paid out before termination.
- b. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan.
- c. Other vested benefits insured by the PBGC up to the applicable limitations discussed below.
- d. Vested benefits not insured by the PBGC.
- e. All nonvested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan sponsor and the level of benefits guaranteed by the PBGC.

Commonwealth Health Corporation Restated Retirement Plan

Notes to Financial Statements

June 30, 2010 and 2009

(Modified Cash Basis)

Insurance Contract

Benefits for retired beneficiaries who participated in the Plan prior to July 1, 1977, are provided under an allocated insurance contract. Other contributions in the statements of changes in net assets available for benefits include \$16,334 and \$20,617 for the years ended June 30, 2010 and 2009, respectively, related to such contract. The value of the insurance contract and the related actuarial present value of accumulated Plan benefits are excluded from these financial statements.

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

The Plan's policy is to prepare its financial statements and schedules on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Consequently, certain revenue and the related assets are recognized when received rather than when earned and certain expenses are recognized when paid rather than when the obligation is incurred.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets and changes in net assets available for benefits, disclosure of contingent assets and liabilities and the actuarial present value of accumulated Plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Valuation of Investments and Income Recognition

Quoted market prices, if available, are used to value investments. The money market fund is valued at cost, which approximates fair value. Common stocks were valued at the closing price reported on the active market on which the individual securities are traded. Mutual funds are valued at the net asset value (NAV) of shares held by the Plan at year-end. U.S. Government and agency securities are valued utilizing trades prices of similar securities through live feeds of the current market trading. Corporate bonds are valued on the basis of yields currently available on comparable securities of issuers with similar credit ratings. The alternative investment was comprised of investments in hedge funds and other alternative investment vehicles and was valued based upon the Plan's ownership percentage of the assets held in this investment. The overall investment value is provided by the underlying hedge fund and alternative asset managers and audited financial statements of this investment were available on an annual basis.

Commonwealth Health Corporation Restated Retirement Plan

Notes to Financial Statements

June 30, 2010 and 2009

(Modified Cash Basis)

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

Administrative expenses may be paid by the Company or the Plan, at the Company's discretion.

Accumulated Plan Benefits

Accumulated Plan benefits (see Note 4) are those estimated future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. Accumulated Plan benefits include benefits expected to be paid to:

- a. Retired or terminated employees or their beneficiaries
- b. Present employees or their beneficiaries

Benefits under the Plan are based on the highest average of employees' monthly compensation as determined on any five consecutive anniversary dates coincident with or preceding a participant's retirement or termination. The accumulated Plan benefits for active employees are based on their average monthly compensation during the five years preceding the valuation date. Benefits payable under all circumstances — retirement, death, disability and termination of employment — are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from Plan assets are excluded from accumulated Plan benefits.

Plan Tax Status

The Plan obtained its latest determination letter on November 16, 2009, in which the Internal Revenue Service stated the Plan and related trust, as then designed, were in compliance with the applicable requirements of the Internal Revenue Code (Code) and, therefore, not subject to tax. The Plan has been amended since receiving the determination letter. However, the Plan administrator believes the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the Code. With a few exceptions, the Plan is no longer subject to U.S. federal, state and local or non-U.S. income tax examinations by tax authorities for years before 2007.

Commonwealth Health Corporation Restated Retirement Plan

Notes to Financial Statements

June 30, 2010 and 2009

(Modified Cash Basis)

Note 3: Investments

The Plan's investments are held by a bank-administered trust fund. The following table presents the Plan's investments. Investments that represent 5% or more of total Plan assets are separately identified:

	2010	2009
Money market fund		
BB&T Insured Deposit Program	\$ 24,957,619	\$ -
Mutual funds		
BB&T Equity Income Fund	7,110,730	6,215,790
BB&T Mid Cap Growth Fund	-	2,904,405
BB&T Mid Cap Value Fund	4,156,799	3,376,460
BB&T Special Opportunities Fund	*	2,337,394
Harbor International Fund	*	2,236,721
Ishares S&P 500 Index Fund	6,084,379	5,431,011
Goldman Sachs Growth Opportunity Fund	3,778,625	-
Other mutual funds	14,700,485	10,252,323
U.S. Government and agency securities	7,683,254	7,142,633
Corporate and municipal bonds	3,916,182	2,746,942
Alternative investment – partnership interest	-	2,014,075
	<u>\$ 72,388,073</u>	<u>\$ 44,657,754</u>

*Did not meet 5% threshold at respective financial statement date.

During the years ended 2010 and 2009, the Plan's investments (including gains and losses on investments bought, sold and held during the year) appreciated (depreciated) in value by \$4,743,444 and \$(8,140,234), respectively, as follows:

Commonwealth Health Corporation Restated Retirement Plan

Notes to Financial Statements

June 30, 2010 and 2009

(Modified Cash Basis)

	2010	2009
Mutual funds	\$ 4,228,296	\$ (8,122,898)
Common stocks	-	195,625
	<u>4,228,296</u>	<u>(7,927,273)</u>
U.S. Government and agency securities	211,367	328,473
Corporate and municipal bonds	153,749	36,470
Alternative investment – partnership interest	150,032	(577,904)
	<u>515,148</u>	<u>(212,961)</u>
	<u>\$ 4,743,444</u>	<u>\$ (8,140,234)</u>

Interest and dividends realized on the Plan's investments for the years ended June 30, 2010 and 2009, were \$990,983 and \$1,529,876, respectively.

Note 4: Accumulated Plan Benefits

An independent actuary determines the actuarial present value of accumulated Plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

The accumulated Plan benefit information as of the beginning of each Plan year was as follows:

	2010	2009
Actuarial present value of accumulated Plan benefits		
Vested benefits		
Participants currently receiving payments	\$ 3,345,668	\$ 2,293,868
Other participants	55,241,849	43,784,165
	<u>58,587,517</u>	<u>46,078,033</u>
Nonvested benefits	7,226,113	4,985,322
	<u>7,226,113</u>	<u>4,985,322</u>
Total actuarial present value of accumulated Plan benefits	<u>\$ 65,813,630</u>	<u>\$ 51,063,355</u>

Commonwealth Health Corporation Restated Retirement Plan

Notes to Financial Statements

June 30, 2010 and 2009

(Modified Cash Basis)

Changes in the actuarial present value of accumulated Plan benefits were as follows:

	<u>2010</u>	<u>2009</u>
Actuarial present value of accumulated Plan benefits at July 1, 2008 and 2007, respectively	\$ 51,063,355	\$ 45,830,788
Increase (decrease) during the year attributable to		
Benefits accumulated	6,223,191	5,238,376
Increase for interest due to the decrease in the discount period	4,085,068	3,581,901
Benefits paid	(3,694,985)	(2,114,055)
Change in actuarial assumptions	8,137,001	(1,473,655)
Net increase	<u>14,750,275</u>	<u>5,232,567</u>
Actuarial present value of accumulated Plan benefits at July 1, 2009 and 2008, respectively	<u>\$ 65,813,630</u>	<u>\$ 51,063,355</u>

Significant assumptions underlying the actuarial computations are:

- Discount rate: 2010 – 7.25%; 2009 – 8.00%
- Mortality basis: 2010 – 2009 RP-2000 Annuitant and Non-annuitant Mortality Tables for Males and Females; 2009 – 2008 PPA Separate Static Annuitant and Non-annuitant Mortality Tables
- Retirement: Graded schedule beginning at age 62 through age 66

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated Plan benefits.

Note 5: 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 mutual funds of the Plan trustee. Fees for trust and administrative services paid by the Plan to the trustee were \$148,570 and \$133,415 for the years ended June 30, 2010 and 2009, respectively. The Company provides certain administrative services at no cost to the Plan.

Commonwealth Health Corporation Restated Retirement Plan

Notes to Financial Statements

June 30, 2010 and 2009

(Modified Cash Basis)

Note 6: Fair Value of Plan Assets and Liabilities

ASC Topic 820, *Fair Value Measurements*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Topic 820 also specifies a fair value hierarchy which requires a plan to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
- Level 3** Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities

Following is a description of the valuation methodologies and inputs used for assets and liabilities measured at fair value on a recurring basis and recognized in the accompanying statements of net assets available for benefits, as well as the general classification of such assets and liabilities pursuant to the valuation hierarchy.

Investments

Where quoted market prices are available in an active market, investments are classified within Level 1 of the valuation hierarchy. Level 1 investments include mutual funds. If quoted market prices are not available, then fair values are estimated by a third-party pricing service using pricing models, quoted prices of securities with similar characteristics or discounted cash flows. For investments, other than partnership interests, the inputs used by the pricing service to determine fair value may include one, or a combination of, observable inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data market research publications and the related investments are classified within Level 2 of the valuation hierarchy. Level 2 investments include corporate and municipal bonds and U.S. Government and agency securities. For alternative investments that did not have sufficient activity or liquidity within the fund, the net asset value (or its equivalent) provided by the fund was utilized, as a practical expedient, to determine fair value and was classified within Level 3 of the valuation hierarchy. Investments classified within Level 3 of the hierarchy included an alternative investment in a partnership interest.

The following table presents the fair value measurements of assets and liabilities recognized in the accompanying statements of net assets available for benefits measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at June 30:

Commonwealth Health Corporation Restated Retirement Plan

Notes to Financial Statements

June 30, 2010 and 2009

(Modified Cash Basis)

2010				
	Fair Value	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Money market fund	\$ 24,957,619	\$ 24,957,619	\$ -	\$ -
Mutual funds				
Large cap U.S. equities	16,487,622	16,487,622	-	-
Mid cap U.S. equities	7,977,515	7,977,515	-	-
Small cap U.S. equities	2,502,342	2,502,342	-	-
International equities	7,496,422	7,496,422	-	-
Fixed income	739,457	739,457	-	-
Multi-asset	627,660	627,660	-	-
U.S. Government and agency securities	7,683,254	-	7,683,254	-
Corporate and municipal bonds	3,916,182	-	3,916,182	-
	<u>\$ 72,388,073</u>	<u>\$ 60,788,637</u>	<u>\$ 11,599,436</u>	<u>\$ -</u>
2009				
	Fair Value	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds				
Money market	\$ 1,983,607	\$ 1,983,607	\$ -	\$ -
Large Cap U.S. equities	13,984,195	13,984,195	-	-
Mid Cap U.S. equities	6,452,180	6,452,180	-	-
Small Cap U.S. equities	2,088,730	2,088,730	-	-
International equities	4,546,114	4,546,114	-	-
Fixed income	3,699,278	3,699,278	-	-
Multi-asset	-	-	-	-
U.S. Government and agency securities	7,142,633	-	7,142,633	-
Corporate and municipal bonds	2,746,942	-	2,746,942	-
Alternative investment – partnership interest	2,014,075	-	-	2,014,075
	<u>\$ 44,657,754</u>	<u>\$ 32,754,104</u>	<u>\$ 9,889,575</u>	<u>\$ 2,014,075</u>

Commonwealth Health Corporation Restated Retirement Plan

Notes to Financial Statements

June 30, 2010 and 2009

(Modified Cash Basis)

The following is a reconciliation of the beginning and ending balances of recurring fair value measurements recognized in the accompanying statements of net assets available for benefits using significant unobservable (Level 3) inputs:

	Alternative Investment – Partnership Interest
Balance July 1, 2008	\$ 2,591,979
Total realized and unrealized losses included in net decrease in net assets available for benefits	<u>(577,904)</u>
Balance June 30, 2009	2,014,075
Sales	(2,164,107)
Total realized and unrealized gains included in net increase in net assets available for benefits	<u>150,032</u>
Balance June 30, 2010	<u><u>\$ -</u></u>
Total losses for the period included in net decrease in net assets available for benefits attributable to the change in unrealized losses related to assets still held at the reporting date Year ended June 30, 2009	<u><u>\$ (577,904)</u></u>
Year ended June 30, 2010	<u><u>\$ -</u></u>

Realized and unrealized losses included in net decrease in net assets available for benefits for the period from July 1, 2008, through June 30, 2010, are reported in appreciation (depreciation) in fair value of investments in the statements of changes in net assets available for benefits.

Commonwealth Health Corporation Restated Retirement Plan

Notes to Financial Statements

June 30, 2010 and 2009

(Modified Cash Basis)

Note 7: Differences Between Financial Statements and Form 5500 Information

The following is a reconciliation of net assets available for Plan benefits per the financial statements to the Form 5500:

	2010	2009
Net assets available for benefits per the financial statements	\$ 72,388,073	\$ 44,657,754
Plus: Employer contributions receivable not recorded on the financial statements	2,198,722	1,658,815
Plus: Interest receivable not recorded on the financial statements	141,083	138,899
Net assets available for benefits per Form 5500	<u>\$ 74,727,878</u>	<u>\$ 46,455,468</u>

The following is a reconciliation of the net increase (decrease) in net assets available for benefits per the financial statements to the Form 5500:

	2010	2009
Net increase (decrease) in net assets available for benefits per the financial statements	\$ 27,730,319	\$ (5,198,254)
Change in employer contributions not recorded on the financial statements	539,907	932,633
Change in interest receivable not reflected on the financial statements	2,184	(16,086)
Net increase (decrease) in net assets available for benefits per Form 5500	<u>\$ 28,272,410</u>	<u>\$ (4,281,707)</u>

Note 8: Plan Amendments

On July 1, 2009, the Plan was amended to indicate that no employees other than excepted employees, as defined in the Plan, that are hired or rehired on or after July 1, 2009, shall be eligible to participate and accrue a benefit in the Plan. Such ineligible employees are eligible for an enhanced benefit under the Company's defined contribution plan.

On June 18, 2010, the Plan was amended to address certain changes required by the *Pension Protection Act of 2006*.

Commonwealth Health Corporation Restated Retirement Plan

Notes to Financial Statements

June 30, 2010 and 2009

(Modified Cash Basis)

On December 1, 2010, the Plan was amended to change the Plan year-end from June 30 to December 31 as of December 31, 2010, and to address additional changes required by the *Pension Protection Act of 2006*, the *Worker, Retiree and Employer Recovery Act of 2008* and the *Heroes Earnings Assistance and Relief Tax Act of 2008*.

Note 9: Significant Estimates and Concentrations

Current Economic Conditions

The current protracted economic decline continues to present employee benefit plans with unprecedented circumstances and challenges which, in some cases, have resulted in large declines in the fair value of investments. The financial statements have been prepared using values and information currently available to the Plan.

Given the volatility of current economic conditions, the values of assets recorded in the financial statements could change rapidly, resulting in material future adjustments in investment values that could negatively impact the Plan.

Note 10: Risks and Uncertainties

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

Plan contributions are made and the actuarial present value of accumulated Plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Note 11: Subsequent Events

Subsequent events have been evaluated through March 29, 2011, which is the date the financial statements were available to be issued.

Supplemental Schedules

Commonwealth Health Corporation Restated Retirement Plan

EIN 31-1118087 PN 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

June 30, 2010

(Modified Cash Basis)

Identity of Issuer	Description of Investment	Cost	Current Value
Money Market Fund			
BB&T Prime Money Market Mutual Fund*	24,957,619 units	\$ 24,957,619	\$ 24,957,619
Mutual Funds			
JP Morgan Highbridge Statistical Market Neutral Fund	2,719 units	43,287	42,091
The Merger Fund	4,563 units	72,145	71,096
Nakoma Absolute Return Fund	14,739 units	288,581	289,171
Wasatch 1st Source Fund	30,390 units	360,726	330,640
Ishares S&P 500 Index Fund	58,809 units	7,196,492	6,084,379
BB&T Equity Income Fund*	611,413 units	7,694,229	7,110,730
BB&T Special Opportunities Fund*	176,141 units	2,919,884	2,601,606
BB&T Mid Cap Value Fund*	385,603 units	5,241,473	4,156,799
Goldman Sachs Growth Opportunity Fund	192,787 units	3,194,377	3,778,625
Allianz NFJ Small Cap Value Fund	51,095 units	930,992	1,258,478
Fidelity Advisor Small Cap Value Fund	56,720 units	1,292,343	1,243,864
Invesco International Growth Fund	78,482 units	1,725,094	1,796,462
Harbor International Fund	74,546 units	3,675,711	3,609,533
Lazard Emerging Markets Portfolio	120,209 units	2,151,668	2,090,428
Credit Suisse Commodity Return Strategy Fund	87,862 units	721,344	682,685
Driehaus Active Income Fund	5,242 units	57,716	56,772
Golden Absolute Strategies Fund	34,095 units	360,726	357,998
Managers AMG Global Alternative Fund	25,488 units	259,722	269,661
		38,186,510	35,831,018
U.S. Government and Agency Securities			
Federal Home Loan Mortgage Corporation, 5.00%, due 1/30/14	925,000 units	906,541	1,040,052
Federal Home Loan Mortgage Corporation, 2.00%, due 2/10/20	500,000 units	499,000	505,860
Federal Home Loan Mortgage Corporation, 5.25%, due 6/18/14	500,000 units	514,673	569,845
Federal Home Loan Mortgage Corporation, 1.125%, due 9/24/12	1,000,000 units	1,001,250	1,000,940
Federal Home Loan Mortgage Corporation, 5.00%, due 4/18/17	1,000,000 units	1,002,118	1,141,880
Federal National Mortgage Association, 4.75%, due 2/21/13	615,000 units	600,029	673,812
Federal National Mortgage Association, 5.125%, due 1/2/14	615,000 units	616,299	676,340
Federal National Mortgage Association, 5.945%, due 6/7/27	1,000,000 units	1,054,063	1,044,380
U.S. Treasury Bond, 4.25%, due 11/15/14	925,000 units	902,452	1,030,145
		7,096,425	7,683,254

Commonwealth Health Corporation Restated Retirement Plan

EIN 31-1118087 PN 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)

June 30, 2010

(Modified Cash Basis)

Identity of Issuer	Description of Investment	Cost	Current Value
Corporate and Municipal Bonds			
Bank of America Corp, 7.40%, due 1/15/11	310,000 units	\$ 347,612	\$ 319,188
Chevron Corp, 4.959%, due 3/3/19	150,000 units	159,321	164,943
Cisco Systems, Inc., 5.25%, due 2/22/11	350,000 units	352,751	359,516
ConocoPhillips Co., 4.60%, due 1/15/15	300,000 units	307,074	327,735
Exelon Generaton Co., 6.20%, due 10/1/17	75,000 units	81,560	85,258
General Dynamics Corp, 5.375%, due 8/15/15	150,000 units	139,972	171,465
General Electric, 5.875%, due 2/15/12	150,000 units	162,075	159,411
Goldman Sachs Group, 5.95%, due 1/18/18	300,000 units	288,966	311,613
IBM Corp, 7.625%, due 10/15/18	150,000 units	149,441	192,862
JP Morgan Chase & Co., 4.65%, due 6/1/14	300,000 units	297,021	319,884
Kellogg Co., 4.45%, due 5/30/16	75,000 units	78,147	81,934
Merck & Co., 4.00%, due 6/30/15	150,000 units	158,340	162,456
Morgan Stanley Corp, 6.75%, due 4/15/11	150,000 units	159,966	155,192
Pepsico, Inc., 7.90%, due 11/1/18	150,000 units	187,868	193,944
Wal-Mart Stores, Inc., 5.375%, due 4/5/17	150,000 units	164,471	172,007
BHP Finance USA, Ltd., 6.50%, due 4/1/19	150,000 units	174,421	179,888
North Texas Highway Authority, 5.75%, due 1/1/38	500,000 units	519,720	558,886
		<u>3,728,726</u>	<u>3,916,182</u>
		<u>\$ 73,969,280</u>	<u>\$ 72,388,073</u>

*Party-in-interest

Commonwealth Health Corporation Restated Retirement Plan

EIN 31-1118087 PN 001

Schedule H, Line 4j – Schedule of Reportable Transactions

Year Ended June 30, 2010

(Modified Cash Basis)

Identity	Description	Purchase Price	Selling Price	Lease Rental	Expenses Incurred With Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Single Transactions								
Issuer	BB&T Prime Money Market Mutual Fund	\$ -	\$ 24,932,571	\$ -	\$ -	\$ 24,932,571	\$ 24,932,571	\$ -
Issuer	BB&T Insured Deposit Program	\$ 24,932,571	\$ -	\$ -	\$ -	\$ 24,932,571	\$ 24,932,571	\$ -
Issuer	Goldman Sachs Growth Fund	\$ 2,856,655	\$ -	\$ -	\$ -	\$ 2,856,655	\$ 2,856,655	\$ -
Issuer	BB&T Mid Cap Growth Fund	\$ -	\$ 3,014,898	\$ -	\$ -	\$ 4,439,584	\$ 3,014,898	\$ (1,424,686)
Series of Transactions								
Issuer	BB&T Prime Money Market Mutual Fund	\$ 36,342,752	\$ -	\$ -	\$ -	\$ 36,342,752	\$ 36,342,752	\$ -
		\$ -	\$ 38,326,359	\$ -	\$ -	\$ 38,326,359	\$ 38,326,359	\$ -
Issuer	BB&T Insured Deposit Program	\$ 25,220,340	\$ -	\$ -	\$ -	\$ 25,220,340	\$ 25,220,340	\$ -
		\$ -	\$ 262,721	\$ -	\$ -	\$ 262,721	\$ 262,721	\$ -
Issuer	Goldman Sachs Growth Fund	\$ 3,194,377	\$ -	\$ -	\$ -	\$ 3,194,377	\$ 3,194,377	\$ -
Issuer	BB&T Mid Cap Growth Fund	\$ -	\$ 3,014,898	\$ -	\$ -	\$ 4,439,584	\$ 3,014,898	\$ (1,424,686)

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue Service
Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**

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

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009**This Form is Open to Public
Inspection**

For calendar plan year 2009 or fiscal plan year beginning 07/01/2009 and ending 06/30/2010

▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

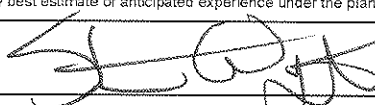
A Name of plan Commonwealth Health Corp Restated Retirement Plan	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Commonwealth Health Corporation	D Employer Identification Number (EIN) 31-1118087
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500

Part I Basic Information

1 Enter the valuation date: Month <u>7</u> Day <u>1</u> Year <u>2009</u>		
2 Assets:		
a Market value.....	2a	46,416,685
b Actuarial value.....	2b	51,058,354
3 Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a 91	3,350,639
b For terminated vested participants.....	3b 680	7,166,592
c For active participants:		
(1) Non-vested benefits.....	3c(1)	3,184,916
(2) Vested benefits.....	3c(2)	39,672,027
(3) Total active.....	3c(3) 2,333	42,856,943
d Total.....	3d 3,104	53,374,174
4 If the plan is at-risk, check the box and complete items (a) and (b) <input type="checkbox"/>		
a Funding target disregarding prescribed at-risk assumptions.....	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor.....	4b	
5 Effective interest rate.....	5	7.56 %
6 Target normal cost.....	6	4,325,706

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

**SIGN
HERE**

Signature of actuary

Stephen A. Wyatt, F.S.A., E.A.

Type or print name of actuary

Aon Hewitt

Firm name

4130 Parklake Ave. Suite 110

Raleigh

NC 27612

Address of the firm

02/11/2011

Date

08-03898

Most recent enrollment number

(919) 786-6200

Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8)	0	0
10 Interest on item 9 using prior year's actual return of <u>(13.12)%</u>		
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>6.32 %</u>		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Reduction in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	0

Part III Funding percentages

14 Funding target attainment percentage	14	95.66 %
15 Adjusted funding target attainment percentage	15	95.66 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	92.97 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
10/14/2009	1,472,559	0			
01/14/2010	973,284	0			
03/23/2010	20,372,000	0			
04/14/2010	973,284	0			
07/14/2010	973,284	0			
12/06/2010	1,225,438	0			
Totals ▶			18(b)	25,989,849	18(c) 0

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contribution from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	24,625,385

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	<input checked="" type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)	21b			3
22 Weighted average retirement age	22			63
23 Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	4,325,706
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	34	4,325,706
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	4,325,706
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	24,625,385
38 Interest-adjusted excess contributions for current year (see instructions)	38	20,299,679
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	0
40 Unpaid minimum required contribution for all years	40	0

Plan Name: Commonwealth Health Corporation Restated Retirement Plan
Plan Sponsor: Commonwealth Health Corporation
Plan Sponsor's EIN: 31-1118087
Plan Number: 001

Schedule SB, line 19—Discounted Employer Contributions

5. Plan Funding (cont.)

Contributions for the Prior Plan Year

The following contributions for the prior plan year were made or are assumed to be made on the dates indicated. The contributions are also shown discounted to the beginning of the prior plan year at the Effective Interest Rate for the Plan Year.

Date	Contribution	Discounted Contribution as of 7/01/2009	Discounted Contribution as of 7/01/2010
10/14/2009	\$1,472,559	\$1,442,008	N/A
1/14/2010	\$973,284	\$935,744	N/A
3/23/2010	\$20,372,000	\$19,322,100	N/A
4/14/2010	\$973,284	\$919,078	N/A
7/14/2010	\$973,284	\$902,530	\$970,761
12/6/2010	\$1,225,438	\$1,103,925	\$1,187,382
Total	\$25,989,849	\$24,625,385	\$2,158,143

Final Minimum Required Contribution for Prior Plan Year

The table below shows the Minimum Required Contribution for the prior year as it should be reported on the prior year's Schedule SB. The Minimum Required Contribution reflects the Carryover Balance and Prefunding Balance that was elected to be applied to the funding requirement by the plan sponsor for the prior year. The table below also shows the development of the excess contributions for the prior year or the unpaid Minimum Required Contribution for the prior year and all preceding plan years.

	Plan Year Ending 06/30/2010
(1) Minimum Required Contribution without Regard to Credit Balances	\$4,325,706
(2) Carryover Balance Elected to Offset Funding Requirement	\$0
(3) Prefunding Balance Elected to Offset Funding Requirement	\$0
(4) Minimum Required Contribution at 07/01/2009 (1) – (2) – (3)	\$4,325,706
(5) Actual Contribution for Prior Plan Year Adjusted to July 1, 2009	\$24,625,385
(6) Excess Contributions for Prior Plan Year: (5) – (4), not less than \$0	\$20,299,679
(7) Unpaid Minimum Required Contribution for Prior Plan Year: (4) – (5), not less than \$0	\$0
(8) Unpaid Minimum Required Contribution for All Preceding Years	\$0

Plan Name:	Commonwealth Health Corporation Restated Retirement Plan
Plan Sponsor:	Commonwealth Health Corporation
Plan Sponsor's EIN:	31-1118087
Plan Number:	001

Schedule SB, line 22—Description of Weighted Average Retirement Age

Schedule SB, line 22 - Description of Weighted Average Retirement Age
for the Plan Year Ending June 30, 2010 for the
Commonwealth Health Corporation Restated Retirement Plan

EIN: 31-1118087

Plan No: 001

Line 22

Expected Age At Retirement

Age	p	q	p*q	E[Ret. Age]
60	1	0	0	0
61	1	0	0	0
62	1	0.5	0.5	31
63	0.5	0.2	0.1	6.3
64	0.4	0.2	0.08	5.12
65	0.32	1	0.32	20.8
66	0	1	0	0
				63.22

Plan Name:	Commonwealth Health Corporation Restated Retirement Plan
Plan Sponsor:	Commonwealth Health Corporation
Plan Sponsor's EIN:	31-1118087
Plan Number:	001

Schedule SB, line 25—Change in Method

Changes in Valuation Methods and Assumptions

The following changes in actuarial assumptions or methods have been made since the prior valuation:

- (1) Funding interest rates and mortality assumptions were changed as shown below.

	07/01/2009	07/01/2008
Funding Target	April 2009 Yield Curve	5.10%, 6.03%, 6.54%
Mortality	RP-2000 IRS PPA @ 2009 Non-Annuitant/Annuitant tables for Males and Females	RP-2000 IRS PPA @ 2008 Non-Annuitant/Annuitant tables for Males and Females

- (2) The asset valuation method has been changed such that the actuarial value of assets is based on average of adjusted fair market values over the period beginning on the last day of the 25th month preceding the month in which the valuation occurs and ending on the Valuation Date. The interval between adjusted fair market values is 12 months. This result is limited to no lower than 90% and no greater than 110% of the fair market value of plan assets as of the Valuation Date.
- (3) There has been a change in funding method since the prior valuation due to a change in the valuation software.

Plan Name:	Commonwealth Health Corporation Restated Retirement Plan
Plan Sponsor:	Commonwealth Health Corporation
Plan Sponsor's EIN:	31-1118087
Plan Number:	001

Schedule SB, line 26—Schedule of Active Participant Data

10. Valuation Data (cont.)

Age - Service Distribution

Shown below is the distribution of active participants based on age and service as of the valuation date. For each age/service group, the average salary is shown if there are 20 or more participants and 1000 or more total active participants. Dashes are shown instead of average salary if there are fewer than 20 participants in the age/service group or fewer than 1000 total active participants. In determining the averages, salary is limited to the 401(a)(17) limit in effect on the valuation date. The information provided is appropriate to be used for the age/service/salary attachment to the Form 5500 Schedule SB.

Age	Years of Service as of 07/01/2009										Total
	Under 1	01-04	05-09	10-14	15-19	20-24	25-29	30-34	35-39	40+	
Under 25	0	126	6	0	0	0	0	0	0	0	132
	-	\$24,235	-	-	-	-	-	-	-	-	\$24,143
25 - 29	0	220	104	5	0	0	0	0	0	0	329
	-	\$31,623	\$36,351	-	-	-	-	-	-	-	\$33,422
30 - 34	1	144	113	57	2	0	0	0	0	0	317
	-	\$34,339	\$41,878	\$44,977	-	-	-	-	-	-	\$38,993
35 - 39	1	101	112	63	31	6	0	0	0	0	314
	-	\$36,415	\$48,407	\$55,840	\$47,422	-	-	-	-	-	\$45,784
40 - 44	0	91	87	66	31	38	1	0	0	0	314
	-	\$44,303	\$51,015	\$53,851	\$56,455	\$52,147	-	-	-	-	\$50,284
45 - 49	1	67	74	44	33	37	28	2	0	0	286
	-	\$38,967	\$59,458	\$64,611	\$50,291	\$57,493	\$59,659	-	-	-	\$53,998
50 - 54	0	52	56	47	32	27	22	21	3	0	260
	-	\$44,878	\$48,864	\$72,272	\$50,087	\$75,008	\$52,824	\$64,832	-	-	\$56,561
55 - 59	2	33	39	39	23	26	18	23	16	2	221
	-	\$50,954	\$53,914	\$41,881	\$57,814	\$54,252	-	\$58,023	-	-	\$54,666
60 - 64	1	21	23	21	14	9	9	8	3	3	112
	-	\$37,932	\$38,226	\$60,796	-	-	-	-	-	-	\$53,771
65 - 69	3	6	6	5	5	4	2	1	1	1	34
	-	-	-	-	-	-	-	-	-	-	\$51,606
70 & Up	2	3	2	3	3	0	0	1	0	0	14
	-	-	-	-	-	-	-	-	-	-	-
Totals	11	864	622	350	174	147	80	56	23	6	2,333
	-	\$35,009	\$46,456	\$55,184	\$50,301	\$58,375	\$62,751	\$61,378	\$90,024	-	\$45,854

The following table shows averages for the costed participants in the current valuation.

Averages	Amount
Age:	41.91
Service:	10.66

Plan Name:	Commonwealth Health Corporation Restated Retirement Plan
Plan Sponsor:	Commonwealth Health Corporation
Plan Sponsor's EIN:	31-1118087
Plan Number:	001

Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

12. Valuation Methods and Assumptions

Cost Method

Funding Target: Traditional Unit Credit.

FAS 87: Projected Unit Credit.

Asset Method

Funding: The actuarial value of assets is determined by using 3-year Smoothed Value.

FAS 87: The Market-Related Value of Assets is determined by using Market Value.

Dates of Calculations

Funding: The Valuation Date is 07/01/2009.

FAS 87: The Measurement Date is 04/01/2009.

Employees Included in the Calculations

All active employees who have met the Plan's eligibility requirements as of the valuation date are included in the calculations. Former employees or their survivors who are receiving or entitled to receive an immediate or deferred benefit under the provisions of the Plan are also included.

12. Valuation Methods and Assumptions (cont.)

Source of Data

Data is as of the valuation date and is supplied to us by the Employer.

Employees are assumed to work the same number of hours in all future years that they worked in the computation period preceding the valuation date.

Past salaries are based on actual salary history.

We rely on the Employer to inform us of any former participants who have been rehired and lost prior service because of the length of their break in service. These employees may have participation requirements different from other new employees.

Financial information was supplied to us by the Trustee.

Although we believe these to be accurate and complete, the data and financial information have not been audited by us.

12. Valuation Methods and Assumptions (cont.)

Interest and Other Rate Assumptions

Below is a summary of interest and inflation rates used for the 07/01/2009 valuation.

Interest Rates		Assumption
(1)	Funding	
	(a) Yield Curve	2009 April Yield Curve
	(b) PPA Effective Rate	7.56%
(2)	FAS 35	7.25%
(3)	FAS 87	
	(a) Discount	7.25%
	(b) Long-Term Rate of Return	8%

Other Rates		Assumption
(1)	Social Security Wage Bases	3.5%
(2)	CPI for Social Security	N/A
(3)	Future Salaries	
	(a) Funding Target	4%
	(b) FAS 35	None
	(c) FAS 87	4%
(4)	Increase Rate for the Maximum Benefit and Compensation Limits for FAS 87	2.5%
(5)	Cost of Living Adjustment	None

12. Valuation Methods and Assumptions (cont.)

Decrement Assumptions

Below is a summary of decrements used in this valuation.

Mortality Decrements	Description
(1) Funding Target	RP-2000 Non-Annuitant /Annuitant Tables for Males and Females projected to 2009
(2) FAS 35 and FAS 87	RP-2000 Non-Annuitant /Annuitant Tables for Males and Females projected to 2009

—Retirement— Decrement	
Age	Rates
61	0
62	0.5
63	0.2
64	0.2
65	1
66	1

—Termination—						
Years of Service						
Age	0	1	2	3	4	5 +
25	0	0.4	0.25	0.15	0.1	0.096742
30	0	0.4	0.25	0.15	0.1	0.093031
35	0	0.4	0.25	0.15	0.1	0.087062
40	0	0.4	0.25	0.15	0.1	0.077543
45	0	0.4	0.25	0.15	0.1	0.06354
50	0	0.4	0.25	0.15	0.1	0.042247
55	0	0.4	0.25	0.15	0.1	0.015488
60	0	0.4	0.25	0.15	0.1	0.001465
65	0	0	0	0	0	0

The above shows sample rates for Retirement and Withdrawal only.

12. Valuation Methods and Assumptions (cont.)

Expenses

None.

Form of Benefit Payment

- (1) Lump sums are calculated based on the IRS 2009 Applicable Mortality Table for 417(e) (dynamic) and the underlying liability interest rate.
- (2) For the purpose of valuing death benefits, 75% of the employees are assumed to be married. Wives are assumed to be 3 years younger than their husbands.

Plan Name:	Commonwealth Health Corporation Restated Retirement Plan
Plan Sponsor:	Commonwealth Health Corporation
Plan Sponsor's EIN:	31-1118087
Plan Number:	001

Schedule SB, Part V—Summary of Plan Provisions

11. Summary of Principal Plan Provisions

The following summary describes principal plan provisions assumed in calculating the cost of your pension plan.

General Information

Original Effective Date:	July 1, 1961
Effective Date of Last Amendment:	July 1, 2009
Plan Year:	July 1st to June 30th
Employer Fiscal Year	April 1st to March 31st
Employer ID Number:	31-1118087
Plan Number:	001
Plan Administrator:	Retirement Committee of CHC

Eligibility

All employees will automatically participate in the plan upon attaining age 21 and one qualifying year of service.

Employees will not be eligible for participation in the plan if they are PRN/PRD, temporary, an independent contractor, a consultant, or a leased employee.

No employee shall become a participant in the plan on or after July 1, 2009. Employees hired or rehired on or after July 1, 2009 shall not be eligible to participate in the Plan.

A qualifying year of service shall mean the twelve consecutive month period beginning on an employee's date of employment during which at least 1,000 hours are credited. After the initial twelve consecutive month period, a qualifying year of service shall mean any plan year beginning with the plan year which includes the first anniversary of the date of employment during which at least 1,000 hours are credited.

11. Summary of Principal Plan Provisions (cont.)

Service

Service shall equal total years of service with the Employer. A year of service is credited for each plan year in which an employee works at least 1,000 hours.

A break in service occurs at the start of any plan year in which the employee works 500 hours or less for the Employer in such year. Service will not be interrupted by:

- (1) A leave of absence granted by the Employer.
- (2) A period of service in the Armed Forces of the United States under which employment rights are granted.
- (3) A period of disability during which the participant is being paid directly or indirectly by the Employer.

An employee will be given credit for his prebreak service if either of the following occurs:

- (1) The employee had a vested interest in his accrued benefit at the time of his break in service.
- (2) The employee's period of absence was less than the greater of five years or his prebreak service.

Normal Retirement Date

Normal retirement date is the first day of the month coincident with or next following attainment of age sixty-five.

Normal Retirement Benefit

The amount of annual benefit to be paid in monthly installments for life, based on service to normal retirement date, is equal to the sum of:

- (1) Thirty-three percent of average monthly compensation, reduced one thirtieth ($1/30$) for each year of Credited Service less than thirty years, and
- (2) Fourteen percent of the excess of average monthly compensation over monthly covered compensation, reduced one thirtieth ($1/30$) for each year of Credited Service less than thirty years.

The minimum annual retirement benefit shall be \$10 per month for each year of credited service. However, such minimum cannot be less than the accrued benefit as of June 30, 1991 under the plan then in effect.

11. Summary of Principal Plan Provisions (cont.)

Delayed Retirement

A participant may continue in the employment of the Employer after his normal retirement date. In such event he will receive at actual retirement the actuarial equivalent of his normal retirement benefit, but not less than the benefit he would receive if his benefit continued to accrue to his actual retirement date.

Average Compensation

The monthly average of the highest five full consecutive calendar years of compensation occurring prior to the July 1 preceeding the plan year which contains the earlier of the participant's retirement date or termination date. Compensation may not exceed the maximum compensation limit for any one year.

Accrued Benefit

The accrued benefit at any time prior to a participant's normal retirement date shall be the benefit defined as the Normal Retirement Benefit above, based on service to the accrual date.

Early Retirement Benefit

Upon the attainment of at least 10 years of service, employees can choose Early Retirement at any time between the ages of 55 and 65. An employee's Early Retirement Benefit is based on their Accrued benefit at the time of their retirement, reduced by a percentage from the following schedule:

Age	Percent of Earned Benefit	Age	Percent of Earned Benefit
55	60%	56	63-1/3%
57	66-2/3%	58	73-1/3%
59	80%	60	86-2/3%
61	93-1/3%	62 – 64	100% *

* At ages 62 – 64 employees are eligible for 100% of their Accrued Benefit that has been earned to that point.

11. Summary of Principal Plan Provisions (cont.)

Death Benefit

In the event of a vested active or inactive participant's death prior to his annuity starting date, their surviving spouse or other designated beneficiary will receive a death benefit in a lump sum amount or as a monthly benefit for the lifetime of the spouse or beneficiary equal to the value of the employee's vested accrued benefit at the time of death.

Optional Methods of Settlement

All optional methods of settlement are actuarially equivalent to the normal form of annuity. If a married participant does not elect the normal form of annuity or does not elect one of the optional methods of settlement described below, then the participant's retirement benefit shall automatically be paid under option (1) below. The options are:

- (1) A reduced benefit to be paid during the participant's lifetime with one-half of the reduced benefit to be continued to his spouse for her lifetime after his death.
- (2) A reduced benefit to be paid during the participant's lifetime with one-half, two-thirds, three-fourths, or the same reduced benefit to be continued to his beneficiary for her lifetime after his death.
- (3) A reduced benefit to be paid for 60, 120, 180, or 240 months certain and thereafter for life.
- (4) An increased or reduced benefit to be paid for 60, 120, 180, or 240 months certain only.
- (5) Lump sum payments shall be made without the consent of the participant if the value of the benefit is \$5,000 or less. Lump sum payments may be made with the consent of the participant and his spouse if the value of the benefit is above \$5,000.

All Optional Methods of Settlement are actuarially equivalent to the Normal Form of Payment based on the applicable interest rates as of the second month before the date of distribution and the applicable mortality table as prescribed by the IRC Code Section 417(e)(3) for the plan year.

Vesting

100% after 5 years of service. A reduced benefit is payable upon attainment of age 55 if employee had at least 10 years of service. Benefit is reduced 1/15th for each of the first 5 years and 1/30th for each of the next 5 years prior to age 65.

11. Summary of Principal Plan Provisions (cont.)

Re-employment

If an employee leaves employment with CHC after becoming a participant in the plan and then later returns to work in a full time regular or part time regular status, they will not rejoin the Retirement Plan. They will be allowed to join the CHC Retirement Savings Plan immediately upon being rehired.

Covered Compensation

Average of the Social Security taxable wage bases during the 35-year period ending with the year in which a participant reaches his Social Security retirement age.

Amendment or Termination of Plan

The Employer reserves the right to amend or terminate the Plan at anytime. Generally, the Pension Benefit Guaranty Corporation reserves the right to terminate the Plan if the Employer fails to meet the minimum funding standards, or is unable to pay benefits when due.

If the Plan is terminated, the plan assets will be distributed among the plan participants based upon a priority allocation procedure and the Employer shall be liable for any unfunded vested benefits to the extent required by law.

Additional Information

This short summary provides only a brief overview of the retirement plan. For any further information, employees should consult the Summary Plan Description. This Summary Plan Description is distributed to employees at the time they first join the plan and periodically after that as it is updated for plan changes.

Commonwealth Health Corporation Restated Retirement Plan

EIN 31-1118087 PN 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

June 30, 2010

(Modified Cash Basis)

Identity of Issuer	Description of Investment	Cost	Current Value
Money Market Fund			
BB&T Prime Money Market Mutual Fund*	24,957,619 units	\$ 24,957,619	\$ 24,957,619
Mutual Funds			
JP Morgan Highbridge Statistical Market Neutral Fund	2,719 units	43,287	42,091
The Merger Fund	4,563 units	72,145	71,096
Nakoma Absolute Return Fund	14,739 units	288,581	289,171
Wasatch 1st Source Fund	30,390 units	360,726	330,640
Ishares S&P 500 Index Fund	58,809 units	7,196,492	6,084,379
BB&T Equity Income Fund*	611,413 units	7,694,229	7,110,730
BB&T Special Opportunities Fund*	176,141 units	2,919,884	2,601,606
BB&T Mid Cap Value Fund*	385,603 units	5,241,473	4,156,799
Goldman Sachs Growth Opportunity Fund	192,787 units	3,194,377	3,778,625
Allianz NFJ Small Cap Value Fund	51,095 units	930,992	1,258,478
Fidelity Advisor Small Cap Value Fund	56,720 units	1,292,343	1,243,864
Invesco International Growth Fund	78,482 units	1,725,094	1,796,462
Harbor International Fund	74,546 units	3,675,711	3,609,533
Lazard Emerging Markets Portfolio	120,209 units	2,151,668	2,090,428
Credit Suisse Commodity Return Strategy Fund	87,862 units	721,344	682,685
Driehaus Active Income Fund	5,242 units	57,716	56,772
Golden Absolute Strategies Fund	34,095 units	360,726	357,998
Managers AMG Global Alternative Fund	25,488 units	259,722	269,661
		38,186,510	35,831,018
U.S. Government and Agency Securities			
Federal Home Loan Mortgage Corporation, 5.00%, due 1/30/14	925,000 units	906,541	1,040,052
Federal Home Loan Mortgage Corporation, 2.00%, due 2/10/20	500,000 units	499,000	505,860
Federal Home Loan Mortgage Corporation, 5.25%, due 6/18/14	500,000 units	514,673	569,845
Federal Home Loan Mortgage Corporation, 1.125%, due 9/24/12	1,000,000 units	1,001,250	1,000,940
Federal Home Loan Mortgage Corporation, 5.00%, due 4/18/17	1,000,000 units	1,002,118	1,141,880
Federal National Mortgage Association, 4.75%, due 2/21/13	615,000 units	600,029	673,812
Federal National Mortgage Association, 5.125%, due 1/2/14	615,000 units	616,299	676,340
Federal National Mortgage Association, 5.945%, due 6/7/27	1,000,000 units	1,054,063	1,044,380
U.S. Treasury Bond, 4.25%, due 11/15/14	925,000 units	902,452	1,030,145
		7,096,425	7,683,254

Commonwealth Health Corporation Restated Retirement Plan

EIN 31-1118087 PN 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)

June 30, 2010

(Modified Cash Basis)

Identity of Issuer	Description of Investment	Cost	Current Value
Corporate and Municipal Bonds			
Bank of America Corp, 7.40%, due 1/15/11	310,000 units	\$ 347,612	\$ 319,188
Chevron Corp, 4.959%, due 3/3/19	150,000 units	159,321	164,943
Cisco Systems, Inc., 5.25%, due 2/22/11	350,000 units	352,751	359,516
ConocoPhillips Co., 4.60%, due 1/15/15	300,000 units	307,074	327,735
Exelon Generaton Co., 6.20%, due 10/1/17	75,000 units	81,560	85,258
General Dynamics Corp, 5.375%, due 8/15/15	150,000 units	139,972	171,465
General Electric, 5.875%, due 2/15/12	150,000 units	162,075	159,411
Goldman Sachs Group, 5.95%, due 1/18/18	300,000 units	288,966	311,613
IBM Corp, 7.625%, due 10/15/18	150,000 units	149,441	192,862
JP Morgan Chase & Co., 4.65%, due 6/1/14	300,000 units	297,021	319,884
Kellogg Co., 4.45%, due 5/30/16	75,000 units	78,147	81,934
Merck & Co., 4.00%, due 6/30/15	150,000 units	158,340	162,456
Morgan Stanley Corp, 6.75%, due 4/15/11	150,000 units	159,966	155,192
Pepsico, Inc., 7.90%, due 11/1/18	150,000 units	187,868	193,944
Wal-Mart Stores, Inc., 5.375%, due 4/5/17	150,000 units	164,471	172,007
BHP Finance USA, Ltd., 6.50%, due 4/1/19	150,000 units	174,421	179,888
North Texas Highway Authority, 5.75%, due 1/1/38	500,000 units	519,720	558,886
		<u>3,728,726</u>	<u>3,916,182</u>
		<u>\$ 73,969,280</u>	<u>\$ 72,388,073</u>

*Party-in-interest

Commonwealth Health Corporation Restated Retirement Plan

EIN 31-1118087 PN 001

Schedule H, Line 4j – Schedule of Reportable Transactions

Year Ended June 30, 2010

(Modified Cash Basis)

Identity	Description	Purchase Price	Selling Price	Lease Rental	Expenses Incurred With Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Single Transactions								
Issuer	BB&T Prime Money Market Mutual Fund	\$ -	\$ 24,932,571	\$ -	\$ -	\$ 24,932,571	\$ 24,932,571	\$ -
Issuer	BB&T Insured Deposit Program	\$ 24,932,571	\$ -	\$ -	\$ -	\$ 24,932,571	\$ 24,932,571	\$ -
Issuer	Goldman Sachs Growth Fund	\$ 2,856,655	\$ -	\$ -	\$ -	\$ 2,856,655	\$ 2,856,655	\$ -
Issuer	BB&T Mid Cap Growth Fund	\$ -	\$ 3,014,898	\$ -	\$ -	\$ 4,439,584	\$ 3,014,898	\$ (1,424,686)
Series of Transactions								
Issuer	BB&T Prime Money Market Mutual Fund	\$ 36,342,752	\$ -	\$ -	\$ -	\$ 36,342,752	\$ 36,342,752	\$ -
		\$ -	\$ 38,326,359	\$ -	\$ -	\$ 38,326,359	\$ 38,326,359	\$ -
Issuer	BB&T Insured Deposit Program	\$ 25,220,340	\$ -	\$ -	\$ -	\$ 25,220,340	\$ 25,220,340	\$ -
		\$ -	\$ 262,721	\$ -	\$ -	\$ 262,721	\$ 262,721	\$ -
Issuer	Goldman Sachs Growth Fund	\$ 3,194,377	\$ -	\$ -	\$ -	\$ 3,194,377	\$ 3,194,377	\$ -
Issuer	BB&T Mid Cap Growth Fund	\$ -	\$ 3,014,898	\$ -	\$ -	\$ 4,439,584	\$ 3,014,898	\$ (1,424,686)

Commonwealth Health Corporation Restated Retirement Plan

EIN 31-1118087 PN 001

Schedule H, Line 4j – Schedule of Reportable Transactions

Year Ended June 30, 2010

(Modified Cash Basis)

Identity	Description	Purchase Price	Selling Price	Lease Rental	Expenses Incurred With Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Single Transactions								
Issuer	BB&T Prime Money Market Mutual Fund	\$ -	\$ 24,932,571	\$ -	\$ -	\$ 24,932,571	\$ 24,932,571	\$ -
Issuer	BB&T Insured Deposit Program	\$ 24,932,571	\$ -	\$ -	\$ -	\$ 24,932,571	\$ 24,932,571	\$ -
Issuer	Goldman Sachs Growth Fund	\$ 2,856,655	\$ -	\$ -	\$ -	\$ 2,856,655	\$ 2,856,655	\$ -
Issuer	BB&T Mid Cap Growth Fund	\$ -	\$ 3,014,898	\$ -	\$ -	\$ 4,439,584	\$ 3,014,898	\$ (1,424,686)
Series of Transactions								
Issuer	BB&T Prime Money Market Mutual Fund	\$ 36,342,752	\$ -	\$ -	\$ -	\$ 36,342,752	\$ 36,342,752	\$ -
		\$ -	\$ 38,326,359	\$ -	\$ -	\$ 38,326,359	\$ 38,326,359	\$ -
Issuer	BB&T Insured Deposit Program	\$ 25,220,340	\$ -	\$ -	\$ -	\$ 25,220,340	\$ 25,220,340	\$ -
		\$ -	\$ 262,721	\$ -	\$ -	\$ 262,721	\$ 262,721	\$ -
Issuer	Goldman Sachs Growth Fund	\$ 3,194,377	\$ -	\$ -	\$ -	\$ 3,194,377	\$ 3,194,377	\$ -
Issuer	BB&T Mid Cap Growth Fund	\$ -	\$ 3,014,898	\$ -	\$ -	\$ 4,439,584	\$ 3,014,898	\$ (1,424,686)