

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
		2010
		This Form is Open to Public Inspection

Part I	Annual Report Identification Information
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☐ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan <u>GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401K PLAN</u>	1b Three-digit plan number (PN) ► <u>004</u> 1c Effective date of plan <u>04/01/2001</u>
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>GENTIVA HEALTH SERVICES, INC.</u> <u>3350 RIVERWOOD PARKWAY, SUITE 1400</u> <u>ATLANTA, GA 30339</u>	2b Employer Identification Number (EIN) <u>36-4335801</u> 2c Sponsor's telephone number <u>770-541-3688</u> 2d Business code (see instructions) <u>621610</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>07/22/2011</u>	<u>JOHN KARR</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") GENTIVA HEALTH SERVICES, INC. 3350 RIVERWOOD PARKWAY, SUITE 1400 ATLANTA, GA 30339	3b Administrator's EIN 36-4335801 3c Administrator's telephone number 770-541-3688
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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	319
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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	201
b Retired or separated participants receiving benefits.....	6b	1
c Other retired or separated participants entitled to future benefits.....	6c	84
d Subtotal. Add lines 6a , 6b , and 6c	6d	286
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	
f Total. Add lines 6d and 6e	6f	286
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	

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:
 2E 2F 2G 2J 2T 3D

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

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

b General Schedules

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

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401K PLAN	B Three-digit plan number (PN) ▶	004
C Plan sponsor's name as shown on line 2a of Form 5500. GENTIVA HEALTH SERVICES, INC.	D Employer Identification Number (EIN) 36-4335801	

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

(a) Name of insurance carrier
THE PRUDENTIAL INSURANCE COMPANY OF AMERICA

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
22-1211670	68241	007104	286	01/01/2010	12/31/2010

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end **4** 1094475**5** Current value of plan's interest under this contract in separate accounts at year end **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ GUARANTEED INTEREST**b** Balance at the end of the previous year **7b** 1006842**c** Additions: (1) Contributions deposited during the year **7c(1)** 138156(2) Dividends and credits **7c(2)**(3) Interest credited during the year **7c(3)** 30691(4) Transferred from separate account **7c(4)**(5) Other (specify below) **7c(5)** 86521

▶ TRANSFERS IN

(6) Total additions **7c(6)** 255368**d** Total of balance and additions (add **b** and **c(6)**). **7d** 1262210**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 140606(2) Administration charge made by carrier **7e(2)**(3) Transferred to separate account **7e(3)**(4) Other (specify below) **7e(4)** 27129

▶ TRANSFERS OUT AND MISCELLANEOUS OUT

(5) Total deductions **7e(5)** 167735**f** Balance at the end of the current year (subtract **e(5)** from **d**) **7f** 1094475

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.	10b	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) 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
			2010
			This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning **01/01/2010** and ending **12/31/2010**

A Name of plan GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401K PLAN	B Three-digit plan number (PN) ►	004
C Plan sponsor's name as shown on line 2a of Form 5500 GENTIVA HEALTH SERVICES, INC.	D Employer Identification Number (EIN) 36-4335801	

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

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

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY		0

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

(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)
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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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401K PLAN	B Three-digit plan number (PN) ►	004
C Plan sponsor's name as shown on line 2a of Form 5500 GENTIVA HEALTH SERVICES, INC.	D Employer Identification Number (EIN) 36-4335801	

Part I	Asset and Liability Statement
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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)		
(2) Participant contributions	1b(2)	7469	
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	109154	75498
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(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)	4308399	4687890
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	1006842	1094475
(15) Other	1c(15)		

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	5431864	5857863

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		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	5431864	5857863
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)	525958	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		525958
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	30717	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		30717
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	60290	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		60290
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		
(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)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		533444
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1150409

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	724410	
(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)		724410
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)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		724410

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		425999
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: FRAZIER & DEETER, LLC

(2) EIN: 58-1433845

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		3000000
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.		X	

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)	5b(3) PN(s)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan <u>GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401K PLAN</u>	B Three-digit plan number (PN) ▶ <u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>GENTIVA HEALTH SERVICES, INC.</u>	D Employer Identification Number (EIN) <u>36-4335801</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>22-1211670</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3

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

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

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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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.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2010
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: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate item 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

**GENTIVA HEALTH SERVICES PER DIEM
ASSOCIATE 401(k) PLAN
FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009**

GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401(k) PLAN

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FRAZIER & DEETER, LLC
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of
Gentiva Health Services Per Diem Associate 401(k) Plan
Atlanta, GA

We were engaged to audit the accompanying statement of net assets available for benefits of the Gentiva Health Services Per Diem Associate 401(k) Plan as of December 31, 2010, and the related statement of changes in net assets available for benefits for the year ended December 31, 2010 and supplemental Schedule H, Line 4i - Schedule of Assets (Held At End of Year) as of December 31, 2010. These financial statements and supplemental schedule are the responsibility of the Plan's management. The financial statements of the Plan as of and for the year ended December 31, 2009 were audited by other auditors whose report dated July 27, 2010 expressed an unqualified opinion on these financial statements.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Prudential Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the 2010 financial statements and supplemental schedule. 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 a certification from the trustee as of and for the year ended December 31, 2010, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information in the Plan's 2010 financial statements that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule as of or for the year ended December 31, 2010. The form and content of the information included in the financial statements and supplemental schedule, 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 and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

July 22, 2011
Atlanta, Georgia

Frazier + Deeter, LLC

GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401(k) PLAN

Statements of Net Assets Available for Benefits

	<u>December 31,</u>	
	<u>2010</u>	<u>2009</u>
Assets:		
Investments, at fair value	<u>\$ 5,857,863</u>	<u>\$ 5,424,395</u>
Participant contributions receivable	<u>-</u>	<u>7,469</u>
Net Assets Available for Benefits	<u><u>\$ 5,857,863</u></u>	<u><u>\$ 5,431,864</u></u>

See notes to financial statements.

GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401(k) PLAN

Statement of Changes in Net Assets Available for Benefits

For the Year Ended December 31, 2010

Additions to net assets attributed to:

Investment income:

Net appreciation in fair value of investments	\$ 533,444
Dividends and interest	<u>91,007</u>
	<u>624,451</u>

Contributions:

Participant	<u>525,958</u>
Total additions	<u>1,150,409</u>

Deductions from net assets attributed to:

Benefits paid to participants	<u>724,410</u>
Total deductions	<u>724,410</u>

Net increase	425,999
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Net Assets Available for Benefits:

Beginning of year	<u>5,431,864</u>
End of year	<u>\$ 5,857,863</u>

See notes to financial statements.

GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401(k) PLAN

Notes to Financial Statements

December 31, 2010 and 2009

Note 1 - Description of plan:

The following description of the Gentiva Health Services Per Diem Associate 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General

The Plan sponsor is Gentiva Health Services, Inc. and certain subsidiaries (the Company or Plan Administrator). The Plan is a defined contribution plan covering substantially all employees of the Company designated as "per diem" associate employees who have completed 250 hours of service in a calendar quarter. Employees considered highly compensated, as defined by the Plan document, or employees covered by a collective bargaining agreement are not eligible to participate in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year, participants may contribute from 1% to 100% of eligible compensation on a pre-tax basis, up to 20% on an after-tax basis, or any combination thereof not to exceed 100%, as defined in the Plan Document, subject to Internal Revenue Code (IRC) limits. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Further, participants who are 50 years of age or older as of December 31, 2010 may make supplemental "catch-up" contributions.

Upon enrollment in the Plan, a participant may direct employee contributions in 1% increments to any of the Plan's investment options. Participants may change their investment options daily.

Participant accounts

Each participant's account is credited with the participant's contributions and an allocation of the Plan's earnings and is charged with an allocation of administrative expenses. Allocations are based on account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon.

GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401(k) PLAN

Notes to Financial Statements - Continued

December 31, 2010 and 2009

Note 1 - Description of plan - continued:

Payment of benefits

A participant is entitled to receive a lump-sum amount equal to the vested value of his or her account upon attainment of age 59 ½, termination of service, retirement, disability or death. Participants may withdraw after-tax and rollover contributions and earnings thereon at anytime. A participant may request a withdrawal from the Plan while still under the employment of the Company for reasons of financial hardship, but the withdrawal is limited to the amount of the participant's pre-tax contributions.

Notes receivable from participants

The Plan does not allow notes receivable from participants.

Note 2 - Summary of significant accounting policies:

Basis of presentation

The Plan has adopted the Financial Accounting Standards Board (FASB) Codification (Codification). The Codification is the single source of authoritative generally accepted accounting principles in the United States (U.S. GAAP) recognized by the FASB to be applied by nongovernmental entities. All of the Codification's content carries the same level of authority.

Basis of accounting

The financial statements of the Plan are prepared using the accrual basis of accounting in accordance with generally accepted accounting principles in the United States (U.S. GAAP).

GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401(k) PLAN

Notes to Financial Statements - Continued

December 31, 2010 and 2009

Note 2 - Summary of significant accounting policies - continued:

Investment valuation and income recognition

The Plan's investments are valued at fair value based on a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 Inputs to the valuation methodology include:
- Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401(k) PLAN

Notes to Financial Statements - Continued

December 31, 2010 and 2009

Note 2 - Summary of significant accounting policies - continued:

Investment valuation and income recognition - continued

The following is a description of the valuation methodology used for assets and liabilities measured at fair value. There have been no changes in the methodology used at December 31, 2010 and 2009.

- Mutual funds are valued at the net asset value of shares held by the Plan at year-end by obtaining quoted prices on nationally recognized securities exchanges.
- Units of participation of the guaranteed investment contract value is determined by using the market approach based on market prices of similar contracts.
- Interest bearing cash is valued at quoted market prices.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value by major categorization for debt and equity securities on the basis of nature and risk of the investments as of December 31, 2010 and 2009:

Assets at Fair Value as of December 31, 2010

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
Index funds	\$ 317,416	\$ -	\$ -	\$ 317,416
Balanced funds	357,035	-	-	357,035
Growth funds	3,570,847	-	-	3,570,847
Fixed income funds	<u>442,592</u>	<u>-</u>	<u>-</u>	<u>442,592</u>
Total mutual funds	4,687,890	-	-	4,687,890
Interest bearing cash	75,498	-	-	75,498
Guaranteed investment contract	<u>-</u>	<u>-</u>	<u>1,094,475</u>	<u>1,094,475</u>
Total assets at fair value	<u>\$4,763,388</u>	<u>\$ -</u>	<u>\$ 1,094,475</u>	<u>\$ 5,857,863</u>

GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401(k) PLAN

Notes to Financial Statements - Continued

December 31, 2010 and 2009

Note 2 - Summary of significant accounting policies - continued:

Investment valuation and income recognition - continued

Assets at Fair Value as of December 31, 2009				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
Index funds	\$ 309,854	\$ -	\$ -	\$ 309,854
Balanced funds	445,944	-	-	445,944
Growth funds	3,161,898	-	-	3,161,898
Fixed income funds	<u>390,703</u>	<u>-</u>	<u>-</u>	<u>390,703</u>
Total mutual funds	4,308,399	-	-	4,308,399
Interest bearing cash	109,154	-	-	109,154
Guaranteed investment contract	<u>-</u>	<u>-</u>	<u>1,006,842</u>	<u>1,006,842</u>
Total assets at fair value	<u>\$4,417,553</u>	<u>\$ -</u>	<u>\$ 1,006,842</u>	<u>\$ 5,424,395</u>

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2010:

	<u>Level 3 Assets</u>
Balance beginning of year	\$ 1,006,842
Purchases, sales, issuances and settlements, net	<u>87,633</u>
Balance end of year	<u>\$ 1,094,475</u>

Purchases and sales of investments are recorded on a trade-date basis. Interest income is accrued when earned. Dividend income is recorded on the ex-dividend date. There were no significant transfers between Levels 1 and 2 or transfers into or out of Level 3.

Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates that affect the amounts reported in the financial statements and accompanying notes. Accordingly, actual results may differ from those estimates.

GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401(k) PLAN

Notes to Financial Statements - Continued

December 31, 2010 and 2009

Note 2 - Summary of significant accounting policies - continued:

Risks and uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate risk, market risk and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the accompanying statements of net assets available for benefits.

New accounting pronouncements

In January 2010, the FASB issued ASU No. 2010-06, *Fair Value Measurements and Disclosures*, (ASU No. 2010-06) which amended ASC Topic 820, *Fair Value Measurements and Disclosures*, (ASC Topic 820) by requiring disclosure of significant transfers between Levels 1 and 2 and transfers into and out of Level 3 of the fair value hierarchy and the reasons for those transfers. In addition, ASU No. 2010-06 amends the reconciliation of the beginning and ending balances of Level 3 recurring fair value measurements to present information about purchases, sales, issuances, and settlements on a gross basis rather than as a net number. Finally, ASU No. 2010-06 requires fair value disclosures for each class of assets and liabilities and changes the guidance for employers' disclosure about pension and other postretirement benefit plan assets to require that they be made for classes of assets instead of major categories. ASU No. 2010-06 was effective for periods beginning after December 15, 2009, except for the requirement to provide Level 3 activity of purchases, sales, issuances, and settlements on a gross basis, which is effective for fiscal years beginning after December 15, 2010. The plan only adopts what was effective for periods beginning after December 15, 2009. The plan did not yet adopt changes for fiscal years beginning after December 15, 2010.

Benefit payments

Benefit payments are recorded when paid.

Subsequent events

The Plan has evaluated subsequent events through July 22, 2011, which is the date these financial statements were available to be issued. All subsequent events, if any, requiring recognition as of December 31, 2010, have been incorporated into these financial statements.

GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401(k) PLAN

Notes to Financial Statements - Continued

December 31, 2010 and 2009

Note 3 - Investments and information certified by the trustee:

Prudential Trust Company (Prudential) is the trustee for the Plan. Prudential holds the Plan's investment assets and executes transactions. The Plan administrator has obtained a certification from Prudential that investment information disclosed in the accompanying financial statements and schedule, including investments held at December 31, 2010, net appreciation in fair value of investments, and interest and dividend income as of December 31, 2010, and for the year then ended, is complete and accurate.

The following is a summary of investments, at fair value, that represent 5% or more of the Plan's net assets at December 31, 2010 and 2009:

	<u>2010</u>	<u>2009</u>
Prudential Life Insurance Company Investment Contract	\$ 1,094,475	\$ 1,006,842
Allianz NFJ Small Capital Admin Fund	486,806	418,280
American Funds Balanced Fund	357,035	445,944
Eaton Vance Large Cap Value Fund A	892,988	838,774
American Funds Euro Pacific Growth Fund	639,393	568,081
Franklin Small-Mid Capital Growth Fund	401,621	324,900
PIMCO Total Return Bond Admin Fund	442,592	390,703
American Funds Growth Fund of America	1,058,951	935,803
Prudential Stock Index Fund I	317,416	309,854

During 2010, the Plan's investments in mutual funds (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$533,444.

Note 4 - Related-party transactions:

The Plan invests in shares of registered investment companies and a guaranteed investment contract managed by an affiliate of Prudential Trust Company. Prudential acts as a trustee for investments in the Plan. Transactions in such investments qualify as party-in-interest transactions and are exempt from the prohibited transaction rules.

GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401(k) PLAN

Notes to Financial Statements - Continued

December 31, 2010 and 2009

Note 5 - Plan termination:

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

Note 6 - Tax status:

The Internal Revenue Service has determined and informed the Company by a letter dated July 3, 2008, that the Plan and related trust were designed in accordance with the applicable regulations of the IRC. However, the Plan has been amended since receiving the determination letter. The Company and Plan management believe that the Plan is currently designed and operated in accordance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Company has analyzed the tax positions taken by the Plan and has concluded that, as of December 31, 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Company believes it is no longer subject to income tax examinations for years prior to 2007.

GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401(k) PLAN

Notes to Financial Statements - Continued

December 31, 2010 and 2009

Note 7 - Investment contract with insurance company:

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Contract value represents the cost plus contributions made under the contracts plus interest at the contract rates less withdrawals and administrative expenses. This specifically affects the presentation of the amounts related to the Plan's participation in the guaranteed interest accounts. The statements of net assets available for benefits present the fair value of the investment in the insurance company general account. Fair value approximated contract value and no adjustment from fair value to contract value for the Plan's proportionate share of fully benefit-responsive investment contracts within the insurance company general account was recorded.

The fair value of the contract at December 31, 2010 and 2009, was \$1,094,475 and \$1,006,842, respectively. There are no reserves against contract value for credit risk of the contract or otherwise. The average yield and crediting interest rates were approximately 3% for the year ended December 31, 2010. The crediting interest rate is based on a formula agreed upon with the issuer, but may not be less than 3%. Such interest rates are reviewed on a quarterly basis for resetting.

Certain events, such as the premature termination of the contract by the Plan or the termination of the Plan, would limit the Plan's ability to transact at contract value. The plan administrator believes the occurrence of such events that would also limit the Plan's ability to transact at contract value with the Plan participants is not probable.

SUPPLEMENTAL INFORMATION

GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401(k) PLAN

EIN 36-4335801

Plan Number - 004

December 31, 2010

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	** Cost	Current Value	
* Prudential Life Insurance Company	Investment Contract Interest Rate 3.15%		\$ 1,094,475	
Allianz NFJ Small Capital Admin Fund	Mutual Fund		486,806	
American Funds Balanced Fund	Mutual Fund		357,035	
American Funds Euro Pacific Growth Fund	Mutual Fund		639,393	
American Funds Growth Fund of America	Mutual Fund		1,058,951	
Eaton Vance Large Cap Value Fund A	Mutual Fund		892,988	
Franklin Small-Mid Capital Growth Fund	Mutual Fund		401,621	
PIMCO Total Return Bond Admin Fund	Mutual Fund		442,592	
* Prudential Stock Index Fund I	Mutual Fund		317,416	
Victory Special Value Fund A	Mutual Fund		91,088	
* Prudential Money Mart Assets Fund Z	Money Market		75,498	
				<u><u>\$ 5,857,863</u></u>

* Indicates a party-in interest to the Plan, as defined by ERISA.

** Cost is not required for participant-directed investments.

Note: The above data is based upon information that has been certified as complete and accurate by the trustee, Prudential Trust Company.

GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401(k) PLAN

EIN 36-4335801

Plan Number - 004

December 31, 2010

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	** Cost	Current Value	
* Prudential Life Insurance Company	Investment Contract Interest Rate 3.15%		\$ 1,094,475	
Allianz NFJ Small Capital Admin Fund	Mutual Fund		486,806	
American Funds Balanced Fund	Mutual Fund		357,035	
American Funds Euro Pacific Growth Fund	Mutual Fund		639,393	
American Funds Growth Fund of America	Mutual Fund		1,058,951	
Eaton Vance Large Cap Value Fund A	Mutual Fund		892,988	
Franklin Small-Mid Capital Growth Fund	Mutual Fund		401,621	
PIMCO Total Return Bond Admin Fund	Mutual Fund		442,592	
* Prudential Stock Index Fund I	Mutual Fund		317,416	
Victory Special Value Fund A	Mutual Fund		91,088	
* Prudential Money Mart Assets Fund Z	Money Market		75,498	
			<u>\$ 5,857,863</u>	

* Indicates a party-in interest to the Plan, as defined by ERISA.

** Cost is not required for participant-directed investments.

Note: The above data is based upon information that has been certified as complete and accurate by the trustee, Prudential Trust Company.

Information for Completion of Form 5500 Schedule C: Service Provider Information

Plan Name	Plan Number	Plan Year Start Date	Plan Year End Date
GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401(K) PLAN	007104	01/01/2010	12/31/2010

Service Provider and Fee Information

Information on Service Providers Receiving Direct or Indirect Compensation, Other Than Eligible Indirect Compensation

Direct Compensation Paid by the Plan

The compensation described in this section is reported on a cash basis for your plan year and does not include fees that we billed to you directly, because we cannot identify whether such payments were made from assets of the plan or by the employer or another non-reportable payment source. Please refer to the bills that you received to obtain information that may be necessary to complete your Schedule C.

To assist you with your reporting obligations, this report includes, if applicable, the information in our records for any payments that we made to other service providers at your direction. For those payments, please refer to the plan's records to obtain additional information that may be necessary to complete your Schedule C. The information reported in this section for such payments is limited to amounts that were coded as payments of plan expenses on our recordkeeping system and the name of the service provider payee.

Any negative dollar amounts in this report represent fee waivers, rebates, or reimbursements.

The fees reported in this section are categorized as direct compensation based on how the transactions that we process are coded and recorded in our recordkeeping system and reflected on your client statement. Please review the transactions in both this report and your client statement carefully.

Information for Completion of Form 5500 Schedule C: Service Provider Information

Plan Name	Plan Number	Plan Year Start Date	Plan Year End Date
GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401(K) PLAN	007104	01/01/2010	12/31/2010

Service Provider and Fee Information

Information on Service Providers Receiving Direct or Indirect Compensation, Other Than Eligible Indirect Compensation

Indirect Compensation, Other Than Eligible Indirect Compensation

Name of Service Provider/Payee	EIN or Address of Service Provider/Payee	Name of Payor	EIN or Address of Payor	Amount of Fee or Formula	Nature of Service	Name of Fund (for Formula)
The Prudential Insurance Company of America	22-1211670	Prudential Investments, LLC	22-3468527	14.000 BPS from 1/1/2010 to 12/31/2010	Other Investment Fees	MONEYMART Z 74440W805

Generally, indirect compensation is reported on a calendar year basis. Fees are disclosed in basis points ("bps") and are expressed as annual fee rates on the amount invested. Unless otherwise noted, for plans with non-calendar fiscal years, fee schedules are for the calendar year ending within your plan year. Note for Short Plan Years - The information in this report is based on the prior calendar year. For more current information, please refer to your account documentation or contact your Prudential Client Service Representative.

Any negative dollar amounts in this report represent fee waivers, rebates, or reimbursements.

This report lists as payees the individual names of any plan sponsor employees that received potentially reportable non-monetary compensation (e.g., gifts, meals, or other entertainment) from us, because we do not have the information necessary to determine whether those employees are reportable on the plan's Schedule C. For those entries, if any, we listed the plan sponsor's name in the EIN or address column.

We allocated non-monetary compensation provided or received in connection with your plan in three different ways: (1) if the compensation related specifically to your plan, the specific amount was allocated to the plan; (2) if the compensation related to a commingled investment account in which your plan invests, and your plan was invested in the account on December 31st, your plan was allocated a pro rata portion of the compensation attributable to the account based on the assets invested in the account by your plan and other plans as of December 31st, and/or (3) if the compensation related to a business relationship encompassing other clients, then your plan's share of the total, based on the percentage your plan represents of the total book of business, was allocated to your plan.

The information contained in this report is generally limited to information contained in our ordinary business records. This report, however, may include some limited information that third parties (e.g., sub-advisors and bank collective trusts) provided to us, which we included for your convenience.

If you have questions about the contents of this report, please contact your Prudential Client Service Representative.

Attachment 1 - Disclosure on Service Providers Receiving Eligible Indirect Compensation

Plan Name	Plan Number	Plan Year Start Date	Plan Year End Date
GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401(K) PLAN	007104	01/01/2010	12/31/2010

Name of Person/Entity Who Provided Disclosures on Eligible Indirect Compensation	EIN or Address of Entity Who Provided Disclosures on Eligible Indirect Compensation
The Prudential Insurance Company of America	22-1211670

Eligible Indirect Compensation

Name of Service Provider/Payee	Name of Payor	Amount of Fee or Formula	Nature of Service	Name of Fund (for Formula)
Prudential Investment Management Services LLC	Allianz NFJ Small Cap Value Admin	25.000 BPS from 1/1/2010 to 12/31/2010	Distribution (12b-1) Fees	ALLIANZ NFJ SM CAP ADMIN 018918706
Prudential Investment Management Services LLC	American Funds American Balanced A	24.000 BPS from 1/1/2010 to 12/31/2010	Distribution (12b-1) Fees	AMERICAN BALANCED FUND 024071102
Prudential Investment Management Services LLC	Eaton Vance Large-Cap Value A	25.000 BPS from 1/1/2010 to 12/31/2010	Distribution (12b-1) Fees	EATON VANCE LG CAP VAL A 277905808
Prudential Investment Management Services LLC	American Funds EuroPacific Gr A	24.000 BPS from 1/1/2010 to 12/31/2010	Distribution (12b-1) Fees	EURO PACIFIC GROWTH FUND 298706102
Prudential Investment Management Services LLC	Franklin Small-Mid Cap Growth A	25.000 BPS from 1/1/2010 to 12/31/2010	Distribution (12b-1) Fees	FRANK SMALL-MID CAP GROW 354713109
Prudential Investment Management Services LLC	American Funds Growth Fund of Amer A	23.000 BPS from 11/1/2010 to 12/31/2010	Distribution (12b-1) Fees	GROWTH FUND OF AMERICA 399874106
Prudential Investment Management Services LLC	American Funds Growth Fund of Amer A	25.000 BPS from 1/1/2010 to 10/31/2010	Distribution (12b-1) Fees	GROWTH FUND OF AMERICA 399874106
Prudential Investment Management Services LLC	PIMCO Total Return Admin	25.000 BPS from 1/1/2010 to 12/31/2010	Distribution (12b-1) Fees	PIMCO TOT RET BOND ADMIN 693390726
Prudential Investment Management Services LLC	AMERICAN FUNDS	\$399	Finders Fee	
Prudential Investment Management Services LLC	EATON VANCE MANAGEMENT	\$731	Finders Fee	
Prudential Investment Management Services LLC	FRANKLIN-TEMPLETON	\$385	Finders Fee	
Allianz Global Inv Fund Mgmt LLC	Allianz NFJ Small Cap Value Admin	81.000 BPS from 11/1/2010 to 12/31/2010	Investment Management Fees	ALLIANZ NFJ SM CAP ADMIN 018918706
Allianz Global Inv Fund Mgmt LLC	Allianz NFJ Small Cap Value Admin	87.000 BPS from 1/1/2010 to 10/31/2010	Investment Management Fees	ALLIANZ NFJ SM CAP ADMIN 018918706
Capital Research and Management Company	American Funds American Balanced A	24.000 BPS from 1/1/2010 to 12/31/2010	Investment Management Fees	AMERICAN BALANCED FUND 024071102

The information contained in this document is not covered by the Certification of Reports and is not intended to be certified under 29 CFR 2520.103-5(C).

Attachment 1 - Disclosure on Service Providers Receiving Eligible Indirect Compensation

Plan Name	Plan Number	Plan Year Start Date	Plan Year End Date
GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401(K) PLAN	007104	01/01/2010	12/31/2010

Name of Person/Entity Who Provided Disclosures on Eligible Indirect Compensation	EIN or Address of Entity Who Provided Disclosures on Eligible Indirect Compensation
The Prudential Insurance Company of America	22-1211670

Eligible Indirect Compensation

Name of Service Provider/Payee	Name of Payor	Amount of Fee or Formula	Nature of Service	Name of Fund (for Formula)
Boston Mgmt & Research (MA)	Eaton Vance Large-Cap Value A	58.000 BPS from 1/1/2010 to 12/31/2010	Investment Management Fees	EATON VANCE LG CAP VAL A 277905808
Capital Research and Management Company	American Funds EuroPacific Gr A	43.000 BPS from 1/1/2010 to 12/31/2010	Investment Management Fees	EURO PACIFIC GROWTH FUND 298706102
Franklin Advisers, Inc.	Franklin Small-Mid Cap Growth A	45.000 BPS from 1/1/2010 to 8/31/2010	Investment Management Fees	FRANK SMALL-MID CAP GROW 354713109
Franklin Advisers, Inc.	Franklin Small-Mid Cap Growth A	46.000 BPS from 9/1/2010 to 12/31/2010	Investment Management Fees	FRANK SMALL-MID CAP GROW 354713109
Capital Research and Management Company	American Funds Growth Fund of Amer A	27.000 BPS from 11/1/2010 to 12/31/2010	Investment Management Fees	GROWTH FUND OF AMERICA 399874106
Capital Research and Management Company	American Funds Growth Fund of Amer A	28.000 BPS from 1/1/2010 to 10/31/2010	Investment Management Fees	GROWTH FUND OF AMERICA 399874106
Pacific Investment Management Co LLC	PIMCO Total Return Admin	46.000 BPS from 1/1/2010 to 12/31/2010	Investment Management Fees	PIMCO TOT RET BOND ADMIN 693390726
Prudential Investments LLC	Prudential Stock Index I	8.000 BPS from 11/1/2010 to 12/31/2010	Investment Management Fees	PRU STOCK INDEX I 74441F405
Prudential Investments LLC	Prudential Stock Index I	30.000 BPS from 1/1/2010 to 10/31/2010	Investment Management Fees	PRU STOCK INDEX I 74441F405
Victory Capital Management Inc.	Victory Special Value A	68.000 BPS from 1/1/2010 to 12/31/2010	Investment Management Fees	VICTORY SPECIAL VALUE A 926464843
The Prudential Insurance Company of America	Victory Special Value A	20.000 BPS from 1/1/2010 to 12/31/2010	Marketing Fee	VICTORY SPECIAL VALUE A 926464843
The Prudential Insurance Company of America	The Prudential Insurance Company of America	\$13991	Other Services/Breakage	ALLIANZ NFJ SM CAP ADMIN
The Prudential Insurance Company of America	The Prudential Insurance Company of America	\$-1849	Other Services/Breakage	AMERICAN BALANCED FUND
The Prudential Insurance Company of America	The Prudential Insurance Company of America	\$471	Other Services/Breakage	EATON VANCE LG CAP VAL A

The information contained in this document is not covered by the Certification of Reports and is not intended to be certified under 29 CFR 2520.103-5(C).

Attachment 1 - Disclosure on Service Providers Receiving Eligible Indirect Compensation

Plan Name	Plan Number	Plan Year Start Date	Plan Year End Date
GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401(K) PLAN	007104	01/01/2010	12/31/2010

Name of Person/Entity Who Provided Disclosures on Eligible Indirect Compensation	EIN or Address of Entity Who Provided Disclosures on Eligible Indirect Compensation
The Prudential Insurance Company of America	22-1211670

Eligible Indirect Compensation

Name of Service Provider/Payee	Name of Payor	Amount of Fee or Formula	Nature of Service	Name of Fund (for Formula)
The Prudential Insurance Company of America	The Prudential Insurance Company of America	\$-4322	Other Services/Breakage	EURO PACIFIC GROWTH FUND
The Prudential Insurance Company of America	The Prudential Insurance Company of America	\$-2457	Other Services/Breakage	FRANK SMALL-MID CAP GROW
The Prudential Insurance Company of America	The Prudential Insurance Company of America	\$-9692	Other Services/Breakage	GROWTH FUND OF AMERICA
The Prudential Insurance Company of America	The Prudential Insurance Company of America	\$-61	Other Services/Breakage	MONEYMART Z
The Prudential Insurance Company of America	The Prudential Insurance Company of America	\$-8949	Other Services/Breakage	PIMCO TOT RET BOND ADMIN
The Prudential Insurance Company of America	The Prudential Insurance Company of America	\$584	Other Services/Breakage	PRU STOCK INDEX I
The Prudential Insurance Company of America	The Prudential Insurance Company of America	\$1070	Other Services/Breakage	VICTORY SPECIAL VALUE A
The Prudential Insurance Company of America	The Prudential Insurance Company of America	45.000 BPS	Recordkeeping Fees	GUARANTEED INTEREST ACC
The Prudential Insurance Company of America	Allianz NFJ Small Cap Value Admin Fund	10.000 BPS and \$0.00 per participant invested in the fund from 1/1/2010 to 12/31/2010	Sub-Transfer Agency Fee	ALLIANZ NFJ SM CAP ADMIN 018918706
The Prudential Insurance Company of America	American Funds American Balanced A	0.000 BPS and \$12.00 per participant invested in the fund from 1/1/2010 to 12/31/2010	Sub-Transfer Agency Fee	American Funds: American Balanced Fund 024071102
The Prudential Insurance Company of America	American Funds EuroPacific Gr A	0.000 BPS and \$12.00 per participant invested in the fund from 1/1/2010 to 12/31/2010	Sub-Transfer Agency Fee	American Funds: EuroPacific Growth Fund 298706102
The Prudential Insurance Company of America	American Funds Growth Fund of Amer A	0.000 BPS and \$12.00 per participant invested in the fund from 1/1/2010 to 12/31/2010	Sub-Transfer Agency Fee	American Funds: Growth Fund of America - MF 399874106
The Prudential Insurance Company of America	Eaton Vance Large Cap Value Fund	25.000 BPS and \$0.00 per participant invested in the fund from 1/1/2010 to 12/31/2010	Sub-Transfer Agency Fee	EATON VANCE LG CAP VAL A 277905808
The Prudential Insurance Company of America	Franklin Small Mid Cap Growth Fund	0.000 BPS and \$12.00 per participant invested in the fund from 1/1/2010 to 12/31/2010	Sub-Transfer Agency Fee	FRANK SMALL-MID CAP GROW 354713109

The information contained in this document is not covered by the Certification of Reports and is not intended to be certified under 29 CFR 2520.103-5(C).

Attachment 1 - Disclosure on Service Providers Receiving Eligible Indirect Compensation

Plan Name	Plan Number	Plan Year Start Date	Plan Year End Date
GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401(K) PLAN	007104	01/01/2010	12/31/2010
Name of Person/Entity Who Provided Disclosures on Eligible Indirect Compensation	EIN or Address of Entity Who Provided Disclosures on Eligible Indirect Compensation		
The Prudential Insurance Company of America	22-1211670		

Eligible Indirect Compensation

Name of Service Provider/Payee	Name of Payor	Amount of Fee or Formula	Nature of Service	Name of Fund (for Formula)
The Prudential Insurance Company of America	Victory Special Value Fund	20.000 BPS and \$0.00 per participant invested in the fund from 1/1/2010 to 12/31/2010	Sub-Transfer Agency Fee	VICTORY SPECIAL VALUE A 926464843

Generally, indirect compensation is reported on a calendar year basis. Fees are disclosed in basis points ("bps") and are expressed as annual fee rates on the amount invested. Unless otherwise noted, for plans with non-calendar fiscal years, fee schedules are for the calendar year ending within your plan year. Note for Short Plan Years - The information in this report is based on the prior calendar year. For more current information, please refer to your account documentation or contact your Prudential Client Service Representative.

With the exception of slippage/breakage, any negative dollar amounts in this report represent fee waivers, rebates, or reimbursements.

Securities lending fees, if any, summarize the fees received for the entire investment fund and not your individual plan.

If your report includes slippage/breakage, it is because in certain circumstances (such as trading errors or delays), market trades may occur at times when the security's share price or account's unit value related to the trade is not the price assured to the plan and participants. At the investment fund level, Prudential will net any pricing differences that occur along with other small differences and will either make-up any net loss (reported in this section as a negative number) or retain any net gain that results over the course of the year. The amount reported in this report as slippage/breakage, if any, represents the slippage/breakage incurred for the entire investment fund and not for your individual plan.

This report includes soft dollar research compensation and/or disclosures for investment managers who are active as of December 31st. For investment managers who receive soft dollar research that they cannot quantify or estimate, the attachment lists the top 10 brokers from which the manager received soft dollar research. Please contact your Prudential Client Service Representative to obtain a complete list of brokers from whom the manager received soft dollar research. For investment managers of mutual funds offered on the Prudential Retirement platform (including, but not limited to, mutual funds offered through Prudential Retirement Insurance and Annuity Company and Prudential Insurance Company of America separate accounts) who receive soft dollar research, Prudential posts any information that Prudential has received from investment managers regarding their receipt of soft dollar research on the Plan Sponsor website furnished by Prudential for your plan. Prudential will post any such information in the format received from investment managers and without alteration on the Plan Sponsor website on and after April 30th. Please contact your Prudential Client Service Representative if you need assistance locating this information on the Plan Sponsor website.

For plans with IncomeFlex funds, please note that the fees described above include both investment management fees and guarantee fees.

Prudential Retirement Insurance and Annuity Company sub-advised separate accounts use the State Street Bank and Trust Company ("SSB&T"), Short Term Investment Fund ("STIF") for cash management purposes. The income earned by the cash invested in the SSB&T STIF, is net of SSB&T's management fee for the STIF, which is 0.10% on the first \$100M, 0.08% on the next \$400M, and 0.05% thereafter. To determine the daily effective fee rate, this fee schedule is applied to the aggregate STIF cash balance of all participating Prudential Retirement Insurance and Annuity Company separate accounts. The determined daily fee rate is then netted against the daily investment factor, which is then applied to each fund's respective STIF holding position.

For clients invested in the Prudential Trust Company Collective Trust, please refer to the audited financial statements for information on fees collected with respect to underlying mutual fund holdings.

In "fund-of-funds" arrangements, one "fund-of-funds" separate account invests in other "investment" separate accounts. In some cases, an "investment" separate account invests in mutual fund shares. We report mutual fund management fees, sub-transfer agency fees, 12b-1 fees, securities lending fees, slippage/breakage, and any soft dollar compensation as attributable to the "investment" separate account and not to the "fund-of-funds" separate account.

The information contained in this document is not covered by the Certification of Reports and is not intended to be certified under 29 CFR 2520.103-5(C).

Attachment 1 - Disclosure on Service Providers Receiving Eligible Indirect Compensation

Plan Name GENTIVA HEALTH SERVICES PER DIEM ASSOCIATE 401(K) PLAN	Plan Number 007104	Plan Year Start Date 01/01/2010	Plan Year End Date 12/31/2010
Name of Person/Entity Who Provided Disclosures on Eligible Indirect Compensation The Prudential Insurance Company of America	EIN or Address of Entity Who Provided Disclosures on Eligible Indirect Compensation 22-1211670		

Eligible Indirect Compensation

For plans with an Individually Directed Account ("IDA"), the Variable Rate Savings Account ("VRSA") balance equals the amount of the IDA deposited in the VRSA, calculated on the basis of the average daily balances for the period. Assumed VRSA Spread is the periodic equivalent of the Federal Funds Rate calculated on the basis of the average daily rate in effect for the period, minus the interest rate credited under the VRSA product, calculated on the basis of the average daily rate in effect for the period.

This report may not summarize all of the eligible indirect compensation associated with your plan. When applicable, we provided (or will provide) you with additional disclosures on other eligible indirect compensation.

The information contained in this report is generally limited to information contained in our ordinary business records. This report, however, may include some limited information that third parties (e.g., sub-advisors and bank collective trusts) provided to us, which we included for your convenience.

If you have questions about the contents of this report, please contact your Prudential Client Service Representative.