Form 5500-SF

Department of the Treasury Internal Revenue Service

Employee Benefits Security Administration

Department of Labor

Short Form Annual Return/Report of Small Employee **Benefit Plan**

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the

Internal Revenue Code (the Code).

OMB Nos. 1210-0110 1210-0089

2010

This Form is Open to Public Inspection

Р	Pension Benefit Guaranty Corporation Complete all entries in accordance with the instructions to the Form 5500-SF.								
Pa	Part I Annual Report Identification Information								
For	For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010								
Α	This ret	turn/report is for:	single-employer plan		multiple-e	employer plan (not multiemployer)		one-participant plan	
В	This ret	turn/report is for:	first return/report		final retur	n/report			
			an amended return/re	eport	short plan	year return/report (less than 12 m	onths)		
С	Check	box if filing under:	X Form 5558		automatic	extension		DFVC program	
		-	special extension (en	ter descriptio	n)			_	
Pa	art II	Basic Plan Infor	mation—enter all requ	ested informa	ation				
		of plan					1b	Three-digit	
		BRAIN & SPINE 401(K)	PLAN					plan number 001	
								(PN) •	
							1c	Effective date of plan 07/01/2008	
		ponsor's name and add BRAIN & SPINE PS	ress (employer, if for sing	le-employer	plan)		2b	Employer Identification Number	
							2c	Plan sponsor's telephone number	
		5TH, SUITE 210 WA 99204						509-744-3490	
	,						2d	Business code (see instructions) 621111	
3a SPO	Plan a KANE I	dministrator's name and BRAIN & SPINE PS	d address (if same as Pla	n sponsor, er 301 WEST 5	nter "Same TH, SUITE	e") 210	3b	Administrator's EIN 26-1211477	
			•	SPOKANE, V	VA 99204		3с	Administrator's telephone number 509-744-3490	
						port filed for this plan, enter the	4b	EIN	
	name, l	EIN, and the plan numb	er from the last return/rep	ort. Sponso	r's name		4c	DNI	
52	Total	number of participants of	at the heginaing of the pla	n voor				8	
				•			- Ou	8	
b							. 5b	0	
С						ear (defined benefit plans do not	. 5c	6	
6a	Were	all of the plan's assets	during the plan year inve	sted in eligibl	e assets?	(See instructions.)		X Yes No	
b						dent qualified public accountant (l		X Yes □ No	
						ons.) SF and must instead use Form 5			
Pa	rt III	Financial Inform			0000	or and muct motoda acc r crim c			
7	Plan A	Assets and Liabilities				(a) Beginning of Year		(b) End of Year	
a					. 7a	3042	99	339023	
b					7b				
C		•	7b from line 7a)		7c	3042	99	339023	
8		ne, Expenses, and Trans			,,,	(a) Amount		(b) Total	
а		ibutions received or rece				(a) Amount		(b) Total	
_					8a(1)	47	37		
	(2) P	articipants			8a(2)	170	18		
	(3) 0	thers (including rollover	s)		8a(3)				
b	Other	income (loss)			8b	136	04		
С	Total i	income (add lines 8a(1)	, 8a(2), 8a(3), and 8b)		8c			35359	
d			rollovers and insurance		8d	5	00		
е			ctive distributions (see ins		8e				
f			ers (salaries, fees, commi	,	8f	1	35		
g				•	8g				
9 h		·	8e, 8f, and 8g)		8h			635	
i			ne 8h from line 8c)		8i			34724	
i			see instructions)		01				

	Form 5500-SF 2010 Page 2-				
rt	IV Plan Characteristics				
	the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Chara	acteris	tic Co	des in	the instructions:
	the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Chara	cterist	tic Cod	des in t	the instructions:
rt \	/ Compliance Questions		ı		
[During the plan year:		Yes	No	Amount
	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
;	Was the plan covered by a fidelity bond?	10c		X	
	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
i	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, nsurance service or other organization that provides some or all of the benefits under the plan? (See nstructions.)	10e		X	
1	Has the plan failed to provide any benefit when due under the plan?	10f		Χ	
j	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	X		26404
	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		Χ	
	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			
t V	Pension Funding Compliance				
	s this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com (5500))				
(l l	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) f a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions the waiver	ctions,	and e	nter th	e date of the letter ruling
•	ou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.		Г	401-	
) F	Inter the minimum required contribution for this plan year			12b	

art	VII Plan Terminations and Transfers of Assets				
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No	N/A
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d			
С	Enter the amount contributed by the employer to the plan for this plan year				
b	Enter the minimum required contribution for this plan year	12b			

Yes

Yes X No

13a Has a resolution to terminate the plan been adopted during the plan year or any prior year?

12

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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)
		i

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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	Filed with authorized/valid electronic signature.	09/23/2011	JOHN DAMAKAS				
HERE	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				

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Pension Benefit Guaranty Corporation Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the

Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF. OMB Nos. 1210-0110 1210-0089

2010

This Form is Open to Public Inspection

	rt I Annual Report Identification Information				
_For		01/01/:	2010 and ending		12/31/2010
Α -	his return/report is for:	multiple-e	mployer plan (not multiemployer)		one-participant plan
В -	This return/report is for: first return/report	final retur	n/report		
	an amended return/report	short plar	year return/report (less than 12 mo	nths)	
C	Check box if filing under: X Form 5558	automatic	extension		DFVC program
	special extension (enter description	on)			
Pa	rt II Basic Plan Information—enter all requested inform	ation			
1a	Name of plan			1b	Three-digit
	SPOKANE BRAIN & SPINE 401(K) PLAN				plan number 001
				10	(PN) ▶ 001 Effective date of plan
				10	07/01/2008
2a	Plan sponsor's name and address (employer, if for single-employer	plan)		2b	Employer Identification Number
	SPOKANE BRAIN & SPINE PS				(EIN) 26-1211477
	801 WEST 5TH, SUITE 210			2c	Plan sponsor's telephone number 509-744-3490
				2d	Business code (see instructions)
	SPOKANE WA 99204				621111
3a	Plan administrator's name and address (if same as Plan sponsor, e SPOKANE BRAIN & SPINE PS	nter "Same	2")	3b	Administrator's EIN 26-1211477
	801 WEST 5TH, SUITE 210			3c	Administrator's telephone number
	SPOKANE WA 99204				509-744-3490
	the name and/or EIN of the plan sponsor has changed since the la		port filed for this plan, enter the	4b	EIN
I	name, EIN, and the plan number from the last return/report. Sponso	or's name		40	PN
5a	Total number of participants at the beginning of the plan year			5a	
_	Total number of participants at the end of the plan year			5b	
	· · · · · · · · · · · · · · · · · · ·			30	
	Total number of participants with account balances as of the end o	f the plan v	rear (defined benefit plans do not		
	Total number of participants with account balances as of the end o complete this item)			5c	
6a	complete this item)	le assets?	(See instructions.)		
6a	complete this item)	le assets? an indeper	(See instructions.)	 РА)	X Yes No
6a	complete this item)	ole assets? an indeper and condit	(See instructions.)dent qualified public accountant (IQions.)	PA)	X Yes No
6a b	complete this item)	ole assets? an indeper and condit	(See instructions.)dent qualified public accountant (IQions.)	PA)	X Yes No
6a b	complete this item)	ole assets? an indeper and condit	(See instructions.)dent qualified public accountant (IQions.)	PA)	X Yes No
6a b Pa	were all of the plan's assets during the plan year invested in eligible. Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility if you answered "No" to either 6a or 6b, the plan cannot use Frield Financial Information	ole assets? an indeper and condit orm 5500-	(See instructions.)	PA)	X Yes No
6a b Pa 7	complete this item) Were all of the plan's assets during the plan year invested in eligib Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either 6a or 6b, the plan cannot use F III Financial Information Plan Assets and Liabilities	olle assets? an indeper and condit orm 5500-	(See instructions.)	PA)	Yes No Yes No (b) End of Year
6a b Pa 7 a b	complete this item) Were all of the plan's assets during the plan year invested in eligib Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either 6a or 6b, the plan cannot use F Tetili Financial Information Plan Assets and Liabilities Total plan assets	olle assets? an indeper and condit orm 5500-	(See instructions.)	PA)	Yes No Yes No (b) End of Year
6a b Pa 7 a b	were all of the plan's assets during the plan year invested in eligible. Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility if you answered "No" to either 6a or 6b, the plan cannot use Financial Information Plan Assets and Liabilities Total plan liabilities.	ole assets? an indeperand condit orm 5500-	(See instructions.)	PA)	(b) End of Year
6a b Pa 7 a b	complete this item) Were all of the plan's assets during the plan year invested in eligib Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either 6a or 6b, the plan cannot use F rtilli: Financial Information Plan Assets and Liabilities Total plan assets Total plan liabilities Net plan assets (subtract line 7b from line 7a)	ole assets? an indeper and condit orm 5500	(See instructions.) Indent qualified public accountant (IQuions.) SF and must instead use Form 55 (a) Beginning of Year 30429 (a) Amount	PA) 00.	Yes No No
6a b 7 a b c	Complete this item) Were all of the plan's assets during the plan year invested in eligible Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either 6a or 6b, the plan cannot use Free Financial Information Plan Assets and Liabilities Total plan assets Total plan liabilities Net plan assets (subtract line 7b from line 7a) Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from: (1) Employers	ole assets? an indeper and condit orm 5500- 7a 7b 7c	(See instructions.) Indent qualified public accountant (IQ Ions.) SF and must instead use Form 55 (a) Beginning of Year 3 0 4 2 9 (a) Amount	PA) 00. 9	Yes No No
6a b 7 a b c	were all of the plan's assets during the plan year invested in eligible. Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility if you answered "No" to either 6a or 6b, the plan cannot use Financial Information Plan Assets and Liabilities Total plan assets Total plan liabilities Net plan assets (subtract line 7b from line 7a)	ole assets? an indeperand condit orm 5500- 7a 7b 7c 8a(1) 8a(2)	(See instructions.) Indent qualified public accountant (IQuions.) SF and must instead use Form 55 (a) Beginning of Year 30429 (a) Amount	PA) 00. 9	Yes No No
6a b 7 a b c 8 a	complete this item)	ole assets? an indeperand condit orm 5500- 7a 7b 7c 8a(1) 8a(2)	(See instructions.)	PA) 00. 9 7 8	Yes No No
6a b Pa 7 a b c 8 a	complete this item) Were all of the plan's assets during the plan year invested in eligib Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either 6a or 6b, the plan cannot use F IT III Financial Information Plan Assets and Liabilities Total plan assets Total plan liabilities Net plan assets (subtract line 7b from line 7a) Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from: (1) Employers (2) Participants (3) Others (including rollovers) Other income (loss).	ole assets? an indeper and condit orm 5500- 7a 7b 7c 8a(1) 8a(2) 8a(3) 8b	(See instructions.) Indent qualified public accountant (IQ Ions.) SF and must instead use Form 55 (a) Beginning of Year 3 0 4 2 9 (a) Amount	PA) 00. 9 7 8	(b) End of Year 33902: (b) Total
Pa b Pa b c 8 a	complete this item) Were all of the plan's assets during the plan year invested in eligib Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either 6a or 6b, the plan cannot use F III Financial Information Plan Assets and Liabilities Total plan assets Total plan liabilities Net plan assets (subtract line 7b from line 7a) Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from: (1) Employers (2) Participants (3) Others (including rollovers) Other income (loss) Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	ole assets? an indeper and condit orm 5500- 7a 7b 7c 8a(1) 8a(2) 8a(3) 8b	(See instructions.)	PA) 00. 9 7 8	Yes No No
6a b Pa 7 a b c 8 a	complete this item) Were all of the plan's assets during the plan year invested in eligib Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either 6a or 6b, the plan cannot use F IT III Financial Information Plan Assets and Liabilities Total plan assets Total plan liabilities Net plan assets (subtract line 7b from line 7a) Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from: (1) Employers (2) Participants (3) Others (including rollovers) Other income (loss).	ole assets? an indeper and condit orm 5500- 7a	(See instructions.)	PA) 000. 99 7 88 44	(b) End of Year 33902: (b) Total
Pa b Pa b c 8 a	complete this item) Were all of the plan's assets during the plan year invested in eligith Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility if you answered "No" to either 6a or 6b, the plan cannot use Financial Information Plan Assets and Liabilities Total plan assets Total plan liabilities Net plan assets (subtract line 7b from line 7a) Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from: (1) Employers (2) Participants (3) Others (including rollovers) Other income (loss) Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) Benefits paid (including direct rollovers and insurance premiums	ole assets? an indeper and condit orm 5500- 7a 7b 7c 8a(1) 8a(2) 8a(3) 8b 8c	(See instructions.) Indent qualified public accountant (IQ ions.) SF and must instead use Form 55 (a) Beginning of Year 30429 (a) Amount 473 1701	PA) 000. 99 7 88 44	(b) End of Year 33902: (b) Total
Pa b c b c d	complete this item) Were all of the plan's assets during the plan year invested in eligith Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility if you answered "No" to either 6a or 6b, the plan cannot use Financial Information Plan Assets and Liabilities Total plan assets Total plan liabilities Net plan assets (subtract line 7b from line 7a)	nindeper and condit orm 5500- 7a	(See instructions.) Indent qualified public accountant (IQ ions.) SF and must instead use Form 55 (a) Beginning of Year 30429 (a) Amount 473 1701	PA) 00. 9 7 8 4	(b) End of Year 33902: (b) Total
Pa b c b c d	were all of the plan's assets during the plan year invested in eligible. Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility of you answered "No" to either 6a or 6b, the plan cannot use Financial Information Plan Assets and Liabilities Total plan assets Total plan liabilities Net plan assets (subtract line 7b from line 7a) Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from: (1) Employers (2) Participants (3) Others (including rollovers) Other income (loss) Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) Benefits paid (including direct rollovers and insurance premiums to provide benefits) Certain deemed and/or corrective distributions (see instructions)	sole assets? an indeper and condit orm 5500- 7a. 7b. 7c. 8a(1). 8a(2). 8a(3). 8b. 8c. 8d. 8e. 8f.	(See instructions.) Indent qualified public accountant (IQ Ions.) SF and must instead use Form 55 (a) Beginning of Year 30429 (a) Amount 473 1701	PA) 00. 9 7 8 4	(b) End of Year 33902: (b) Total
6a b 7 a b c d e f g	were all of the plan's assets during the plan year invested in eligib Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either 6a or 6b, the plan cannot use F Total plan Assets and Liabilities Total plan liabilities Total plan liabilities Net plan assets (subtract line 7b from line 7a)	ole assets? an indeper and condit orm 5500- 7a	(See instructions.) Indent qualified public accountant (IQ Ions.) SF and must instead use Form 55 (a) Beginning of Year 30429 (a) Amount 473 1701	PA) 00. 9 7 8 4	(b) End of Year 33902: (b) Total
6a b 7 a b c d e f g	Complete this item) Were all of the plan's assets during the plan year invested in eligith Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility if you answered "No" to either 6a or 6b, the plan cannot use Frilli Financial Information Plan Assets and Liabilities Total plan liabilities Net plan assets (subtract line 7b from line 7a)	ole assets? an indeper and condit orm 5500- 7a	(See instructions.) Indent qualified public accountant (IQ Ions.) SF and must instead use Form 55 (a) Beginning of Year 30429 (a) Amount 473 1701	PA) 00. 9 7 8 4	(b) End of Year 33902: (b) Total

	Form 5500-SF 2010 Page 2-]			
Pari 9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan C	Characteri	stic Co	des in	the instructions:
b	2E 2F 2G 2J 2K 3D 2T If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan C	haracteris	tic Cod	des in t	the instructions:
Part	V Compliance Questions				
10	During the plan year:		Yes	No	Amount
а	Was there a failure to transmit to the plan any participant contributions within the time period described 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	d in 10a		х	
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions report on line 10a.)	ed 10b		Х	
С	Was the plan covered by a fidelity bond?	10c		Х	
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fra or dishonesty?	ud 10d		Х	
е	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		x	
f	Has the plan failed to provide any benefit when due under the plan?	10f		Х	
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	Х		26404
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		х	
Î	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10î			
Part	VI Pension Funding Compliance				
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and 5500))				Yes No
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the O	Code or s	ection	302 of	ERISA? Yes X No
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)				
а	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see in granting the waiver.	structions Month	s, and e	enter th Day	ne date of the letter ruling Year
If	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line		-		T
b	Enter the minimum required contribution for this plan year	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		12b	
С				12c	
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the negative amount)			12d	
<u>e</u>	Will the minimum funding amount reported on line 12d be met by the funding deadline?	***********		******	Yes No N/A
Part	VII Plan Terminations and Transfers of Assets				
13a	Has a resolution to terminate the plan been adopted during the plan year or any prior year?		r		Yes X No
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	*****	.,,,,,	13a	

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

Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control

of the PBGC?......

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.)

13c(1) Name of plan(s):

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.

Yes X No

13c(3) PN(s)

13c(2) EIN(s)

SIGN		9/20/11	JOHN DAMAKAS
HERE	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