Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration 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).

0040

2010

OMB Nos. 1210-0110 1210-0089

This Form is Open to Public Inspection

P	ension Ber	nefit Guaranty Corporation		▶ Complete all entries in accor	dance wit	h the instructions to the Form 550	0-SF.	iii Spi	3011011
Pa	art I	Annual Repor	t Ide	entification Information					
For	calenda	r plan year 2010 or	fiscal	plan year beginning 01/01/201	0	and ending 1	2/31/2	2010	
Α -	This retu	urn/report is for:	X	single-employer plan	multiple-e	employer plan (not multiemployer)		one-participant	plan
		urn/report is for:	П	first return/report	final retur	n/report			
_	11113 1010	arriviciport is ior.	H	an amended return/report]]	n year return/report (less than 12 mo	nthe)		
•			X	·] .]		111113)	Пъпио	
C	Check b	ox if filing under:		Form 5558	ı	extension		DFVC program	
				special extension (enter description	on)				
Pa	rt II	Basic Plan Inf	orm	ation—enter all requested inform	ation				
	Name o	•					1b	Three-digit	
CASH	H BALAI	NCE PLAN OF NOR	RTHW	EST SPINE & SPORTS PHYSICIA	ANS, P.C.			plan number	003
							4 -	(PN) •	
							1C	Effective date of p	
20	Diamag		.1.1	- (1 \		26		
		onsors name and a T SPINE & SPORT		ss (employer, if for single-employer	pian)		20	Employer Identification (EIN) 91-18925	
· · · ·				1 61611 1116, 1 16.			2c	Plan sponsor's tel	enhone number
		AVENUE NE, SUITI	E D25	58				425-451-2	2272
BELL	EVUE, \	WA 98004-3727					2d	Business code (se	e instructions)
								621111	
3a	Plan ad	Iministrator's name a	and a	ddress (if same as Plan sponsor, e	enter "Same	e") NE, SUITE D258	3b	Administrator's EII 91-18925	
NOIX	IIIWLS	OF SITUL & SI CIKI	0111	BELLEVUE,			20		
							30	Administrator's tel	epnone number 2272
4 1	the nar	me and/or EIN of the	e plan	sponsor has changed since the la	st return/re	port filed for this plan, enter the	4h	EIN	
				from the last return/report. Sponso		,			
							4c	PN	
5a	Total n	umber of participant	s at t	ne beginning of the plan year			5a		48
b	Total n	umber of participant	s at t	ne end of the plan year			5b		45
С				account balances as of the end o		` .	_		
		•					5c		<u> </u>
						(See instructions.)			Yes No
b						ndent qualified public accountant (IQ ions.)			X Yes ☐ No
			•	• •		SF and must instead use Form 55			
Pa	rt III	Financial Info							
7	-	ssets and Liabilities				(a) Beginning of Year		(b) End of	f Voor
					. 7a	37714	1	(b) Liid O	408150
b									
C				from line 7a)		37714 ⁻	1		408150
		•		·	. 7с			4) =	
8		e, Expenses, and Tra				(a) Amount		(b) To	tai
а		outions received or re		adie trom:	. 8a(1)	5793	3		
							_		
	` '	·					\dashv		
L	. ,	` •	,			2707	7		
b		` ,				2101			32870
C				a(2), 8a(3), and 8b)	. 8c				32670
d				llovers and insurance premiums	. 8d	183	1		
е	Certain	deemed and/or cor	rectiv	e distributions (see instructions)	. 8e				
f	Admini	strative service prov	riders	(salaries, fees, commissions)	8f	30	0		
g	Other e	expenses			8g				
h		·		e, 8f, and 8g)					1861
i				Bh from line 8c)					31009
i				instructions)					
,			,	,	· 8j	İ			

Form 5500-SF 2010	Page 2-

		•	
Part IV	Plan	(`hara	cteristics
ı aıtıv ı	ı ıaıı	Onal a	SIGH SHOS

Signature of plan administrator

Signature of employer/plan sponsor

SIGN HERE

If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1C 1G

b	If th	e plan provides welfare benefits, enter the applicable welfare featu	ure codes from the l	_ist of Plan Charac	terist	ic Cod	les in tl	he instruct	tions:	
Part	٧	Compliance Questions								
10	Du	ring the plan year:		_		Yes	No		Amount	
а		s there a failure to transmit to the plan any participant contributions CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciar	•		10a		X			
b		re there any nonexempt transactions with any party-in-interest? (D line 10a.)			10b		X			
С	W	as the plan covered by a fidelity bond?			10c	X				1000000
d		the plan have a loss, whether or not reimbursed by the plan's fidel			10d		X			
е	ins	re any fees or commissions paid to any brokers, agents, or other purance service or other organization that provides some or all of the tructions.)	e benefits under the	e plan? (See	10e		X			
f	На	s the plan failed to provide any benefit when due under the plan?			10f		X			
g	Dic	the plan have any participant loans? (If "Yes," enter amount as of	year end.)		10q		X			
h		nis is an individual account plan, was there a blackout period? (See) CFR	10h		Х			
i	If 1	Oh was answered "Yes," check the box if you either provided the receptions to providing the notice applied under 29 CFR 2520.101-3	equired notice or on	e of the	10i					
Part '	VI	Pension Funding Compliance								
		nis a defined benefit plan subject to minimum funding requirements							X Yes	s No
12		his a defined contribution plan subject to the minimum funding requ							Yes	s X No
	(If "	Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable	e.)							
		waiver of the minimum funding standard for a prior year is being ar								
	-	nting the waivercomplete lines 3, 9, and 10 of Schedule ME			١		Day _		rear	
		er the minimum required contribution for this plan year	•	-		Г	12b			
		er the amount contributed by the employer to the plan for this plan				1	12c			
	Sul	otract the amount in line 12c from the amount in line 12b. Enter the lative amount)	result (enter a minu	us sign to the left o	fa		12d			
е	•	the minimum funding amount reported on line 12d be met by the f						Yes	No	N/A
Part '		Plan Terminations and Transfers of Assets	Ğ				_			
13a	Has	s a resolution to terminate the plan been adopted during the plan ye	ear or any prior vea	r?					☐ Yes	s X No
		es," enter the amount of any plan assets that reverted to the employer					13a		1-1	
-	We	re all the plan assets distributed to participants or beneficiaries, training PBGC?					ntrol		П уез	s X No
С	If d	uring this plan year, any assets or liabilities were transferred from t ch assets or liabilities were transferred. (See instructions.)	this plan to another	plan(s), identify the	e plaı	n(s) to	••••			- <u>П</u>
1:	3c(1) Name of plan(s):				130	(2) EIN	N(s)	13c(3) PN(s)
Cauti	on.	A penalty for the late or incomplete filing of this return/report	will be assessed i	ınlass reasonable	Can	sa is	establi	shed		
Under SB or	r pe Scl	nalties of perjury and other penalties set forth in the instructions, I can be set with a set with	declare that I have	examined this retur	n/rep	ort, in	cluding	, if applica	,	
2101	F	iled with authorized/valid electronic signature.	09/26/2011	ANDREW J. COLE	Ξ, Μ.	D.				
SIGN	Т	Signature of plan administrator	Date	Enter name of inc	dividu	ıal sinı	ning as	plan adm	inistrator	

Date

Date

Enter name of individual signing as plan administrator

Enter name of individual signing as employer or plan sponsor

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Pension Benefit Guaranty Corporation

Department of Labor Employee Benefits Security Administration

Single-Employer Defined Benefit Plan Actuarial Information

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

File as an attachment to Form 5500 or 5500-SE.

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

_		.1.			-11		as an attachme	ent to Form	SOUU Or		0	10/04/00	110		
						ear beginning	01/01/2010			and e	nding	12/31/20	יוט		
	Roun	d off	amounts to	nearest	t dollar.										
<u> </u>	Cauti	on: A	penalty of \$1	1,000 wi	ill be ass	essed for late fili	ing of this report	unless reas	nable ca	use is establi	shed.				
	Name									B Three-	digit			000	
CA	SH BA	LANC	CE PLAN OF	NORTH	HWEST S	SPINE & SPORT	S PHYSICIANS	, P.C.		plan n	umber (PN)	•	003	
											·				
						a of Form 5500 o	or 5500-SF			D Employ	er Ident	ification	Number	(EIN)	
NO	RTHW	/EST	SPINE & SPO	ORTS P	PHYSICIA	ANS, P.C.				91-189259	2				
Ε-	уре о	f plan:	X Single	Mu	Itiple-A	Multiple-B	F	Prior year pla	ın size: 🛚	100 or fewe	r 🗌 10	01-500	More	than 500	
						<u> </u>			<u> </u>	_	<u> </u>				
P	art I		asic Inforr												
1	Ente	er the	valuation dat	e:	N	/lonth <u>01</u>	Day <u>01</u>	Year <u>/</u>	2010	_					
2	Ass	ets:													
	а	Mark	et value								2	2a			377139
	b	Actu	arial value								2	2b			377139
3	Fun	ding t	arget/particip	ant cou	nt break	down			(1) N	lumber of par	icipants	3	(2)	Funding Targ	et
	а	For	etired particir	nants ar	nd benef	iciaries receiving	ı navment	3a	. ,			0			0
	b					S						15			21912
				•	iiticiparit	······	•••••								
	С		active particip					2-(4)							5011
		(1)													
		(2)	Vested bene	efits											249075
		(3)	Total active.					. 3c(3)				33			254086
	d	Tota	I					3d				48			275998
4	If th	e plar	is at-risk, ch	eck the	box and	complete items	(a) and (b)			.П					
	а	Func	lina taraet dis	renardir	na nresc	ribed at-risk assu	umntions					l a			
	b		0 0	Ū	٠.	sumptions, but o	•								
	b					itive years and d						łb			
5	Fffe											5			6.69 %
6												6			41894
		•	Enrolled Acti	•	on supplied	in this schedule and a	accompanying schedu	ıles, statements	and attachm	ents, if any, is cor	nolete and	l accurate.	Each presc	ribed assumption w	as applied in
	accorda	ince wit	h applicable law a	and regulat	tions. In my	opinion, each other a erience under the plar	ssumption is reasonal								
			Tot my boot count	ato or arm	oipatou exp	cherice drider the plan									
	SIGN														
F	ERE	Ξ											08/15/2	2011	
					Signa	ture of actuary							Date		
ANT	HON	ſL.U	RDAHL										11-05	312	
				Tv	pe or pri	nt name of actua	arv				М	ost recer	nt enrolln	nent number	
HILE	OI INC			.,	F F		,						952-934		
						irm name					Toloph	000 0110			40)
1180	00 SIN	IGLE	ΓREE LANE,	SUITE:		irm name					reiepn	one nun	ibei (inci	uding area cod	ue)
			, MN 55344												
					Addr	ess of the firm				_					
IK AL				1 4 1					···	adia ardini 1	ا داد	a a a lo de	h 1		
	actua		s not fully ref	iected a	my regul	ation or ruling pro	omuigated unde	r the statute	ın comple	eting this sche	eaule, ch	neck the	box and	see	

Page	2-	1

Pa	art II	Begir	ning of year	carryov	er and prefunding ba	lance	es						
	•							(a) (Carryover balance		(b) F	Prefundir	ng balance
7					cable adjustments (Item 13					15960			0
8	Portion	used to	offset prior year's	funding re	quirement (Item 35 from pri	or year)			0			0
9	Amount	remaini	ng (Item 7 minus i	tem 8)						15960			0
10	Interest	on item	9 using prior year	's actual re	eturn of32.40 %					5171			0
11	Prior yea	ar's exc	ess contributions t	o be adde	d to prefunding balance:								
	a Exce	ess cont	ributions (Item 38	from prior	year)								53584
	b Inter	est on (a	a) using prior year	's effective	e rate of6.50 %								3483
					year to add to prefunding bal								57067
	_		0 0	•	palance								0
12			-		emed elections					0			0
					+ item 10 + item 11d – item					21131			0
	art III		ding percenta	-		/	······						
												14	128.98 %
												15	136.64 %
					ge							15	130.04 %
16					s of determining whether ca	-		-				16	121.46 %
17	If the cu	rrent val	ue of the assets of	f the plan	is less than 70 percent of th	e fundi	ing targe	t, enter s	such percentage			17	%
P	art IV	Con	tributions an	d liquidi	ty shortfalls								
18	Contribu	utions ma	ade to the plan for	the plan y	ear by employer(s) and em	ployee	s:						
(N	(a) Date 1M-DD-Y		(b) Amount p employer		(c) Amount paid by employees	(M	(a) Date M-DD-Y		(b) Amount p employer	-	(0	Amoui emplo	nt paid by byees
02	/01/2010			4126	0								
02	2/12/2010			1667	0								
						Tota	ıls 🕨	18(b)		5793	18(c)		0
19	Discoun	ted emp	lover contribution	s – see ins	tructions for small plan with	a valu	ation dat	e after th	ne beginning of th	e vear:		I	
					nimum required contribution					19a			0
	_				djusted to valuation date					19b			0
					uired contribution for current					19c			5758
20			outions and liquidi			ycai ad	ijusicu io	valuation	r date	130			0700
_0					the prior year?								Yes X No
		•	•		stallments for the current ye							<u> </u>	Yes No
				•	•			n e ry man	IIIEI !	Γ		·····L	1 169 140
	C if 20a	is Yes,	see instructions	and comp	lete the following table as a Liquidity shortfall as of e			of this nla	ın vear				
		(1) 1:	st		(2) 2nd		auditōi C	(3)	3rd			(4) 4th	<u> </u>
		. /						. , ,				. ,	

Pa	rt V Assumptio	ens used to determine f	unding target and targ	get n	ormal cost				
21	•	acca to actornime	and target and targ	50t ill	Jiui 000t				
	a Segment rates:	1st segment: 4.60 %	2nd segment: 6.65 %		3rd segment: 6.76 %		N/A, full yiel	d curve u	ısed
	b Applicable month	(enter code)				21b			0
22	Weighted average ret	tirement age				22			65
23	Mortality table(s) (see	e instructions)	escribed - combined	Preso	ribed - separate	Substitut	te		
Pa	rt VI Miscellane	ous items							
24	ŭ	nade in the non-prescribed act	•		•		· · -	d Yes	No
25	Has a method change	e been made for the current pla	an year? If "Yes," see instruc	tions r	egarding required attac	hment		Yes	No
26	Is the plan required to	provide a Schedule of Active	Participants? If "Yes," see in	struction	ons regarding required	attachment	×	Yes	No
27	, ,	or (and is using) alternative fur	• • • • • • • • • • • • • • • • • • • •			27	_	<u> </u>	_
Pa	rt VII Reconcilia	ation of unpaid minimu	ım required contributi	ons f	or prior years				
28	Unpaid minimum requ	uired contribution for all prior y	ears			28			0
29	' '	contributions allocated toward			' '	29			0
30	Remaining amount of	funpaid minimum required cor	tributions (item 28 minus iten	n 29)		30			0
Pa	rt VIII Minimum	required contribution t	or current year						
31	Target normal cost, a	djusted, if applicable (see instr	ructions)			31			0
32	Amortization installme	ents:			Outstanding Bala	ance	Install	ment	
	a Net shortfall amorti	ization installment				0			0
	b Waiver amortization	on installment				0			0
33		approved for this plan year, en Day Year				33			
34		ment before reflecting carryove	, ,			34			0
			Carryover balance		Prefunding bala	nce	Total b	alance	
35	Balances used to offs	set funding requirement		0		0			0
36	Additional cash requir	rement (item 34 minus item 35)			36			0
37		ed toward minimum required co	,	,		37			5758
38	Interest-adjusted exce	ess contributions for current ye	ear (see instructions)			38			5758
39	Unpaid minimum requ	uired contribution for current ye	ear (excess, if any, of item 36	over it	em 37)	39			0
40	Unpaid minimum requ	uired contribution for all years.				40			0

Schedule SB, Line 22 – Description of Weighted Average Retirement Age

All employees are assumed to retire at the age of 65.

EIN/PN: **91-1892592/003**

Schedule SB, Line 26 – Schedule of Active Participant Data

Years of credited service:

	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	Total
Attained											
Age	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	1	4	1	0	0	0	0	0	0	0	6
30 to 34	0	2	1	0	0	0	0	0	0	0	3
35 to 39	0	3	3	0	0	0	0	0	0	0	6
40 to 44	0	0	2	0	0	0	0	0	0	0	2
45 to 49	0	4	0	0	0	0	0	0	0	0	4
50 to 54	0	3	0	1	0	0	0	0	0	0	4
55 to 59	0	1	0	1	0	0	0	0	0	0	2
60 to 64	1	1	3	0	0	0	0	0	0	0	5
65 to 69	0	1	0	0	0	0	0	0	0	0	1
70 & up	0	0	0	0	0	0	0	0	0	0	0
Total	2	19	10	2	0	0	0	0	0	0	33

Schedule SB, Part V – Statement of Assumptions / Methods

Methods	
Valuation Date	January 1
Funding Method	True unit credit
Market Assets	Trustee Value plus accrued contributions
Actuarial Assets	Market Assets
Segment Rate Basis Averaging Period Look back Period PPA 3-Year Phase-in	24 month average 0 months NA
Economic Assumptions	
Segment Rates Segment 1 Segment 2 Segment 3	4.60% 6.65% 6.76%
Salary Increases	0.00%
Lump Sum Interest Rate	Same as Segment Rates
Cash Balance Crediting Rate	5.50%
Other Assumptions	
Mortality—Healthy	Pre-retirement: None Post-retirement: IRS 2010 Small Plan Combined
Disability	None
Withdrawal	None
Expenses	Assumed paid outside of Plan
Retirement Age	65
Form of Payment	Lump Sum

Schedule SB, Part V – Summary of Plan Provisions

Effective Date	January 1, 2006
Plan Year	Calendar year
Eligibility Service	1000 hours of service in the first 12 months from date of hire or in any plan year (including years prior to Effective Date)
Vesting Service	Plan Years with at least 1000 hours of service (including years prior to Effective Date)
Participation	First day of the quarter coincident with or next following attainment of age 21 with 1 year of Eligibility Service
Vesting	Prior to 2008: 20% after 2 years increase 20% annually After 2007: 100% after 3 years of Vesting Service
Compensation	W2 wages (including salary deferrals)
Normal Retirement Date	1 st of the month coincident with or next following age 65
Benefit Allocations	Hypothetical allocations made as of December 31 based on Compensation earned during the year:
Deficit Allocations	Benefit Tier 1: 2.00% (owners on 1/1/2005)Benefit Tier 2: 2.00% (all others)
Interest Credits	Yield on 30-year Treasuries for the month of December prior to the plan year. Credits are applied as of plan year end.
Accrued Benefit	Cash balance account value
Death Benefit	Account balance as of date of death
Forms of Retirement Benefits	Lump sum, life only, J&S annuity (50%, 75%, 100%)

Changes since Prior Valuation: None.

Schedule SB, Line 22 – Description of Weighted Average Retirement Age

All employees are assumed to retire at the age of 65.

EIN/PN: **91-1892592/003**

Schedule SB, Line 26 – Schedule of Active Participant Data

Years of credited service:

	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	Total
Attained											
Age	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	1	4	1	0	0	0	0	0	0	0	6
30 to 34	0	2	1	0	0	0	0	0	0	0	3
35 to 39	0	3	3	0	0	0	0	0	0	0	6
40 to 44	0	0	2	0	0	0	0	0	0	0	2
45 to 49	0	4	0	0	0	0	0	0	0	0	4
50 to 54	0	3	0	1	0	0	0	0	0	0	4
55 to 59	0	1	0	1	0	0	0	0	0	0	2
60 to 64	1	1	3	0	0	0	0	0	0	0	5
65 to 69	0	1	0	0	0	0	0	0	0	0	1
70 & up	0	0	0	0	0	0	0	0	0	0	0
Total	2	19	10	2	0	0	0	0	0	0	33

Schedule SB, Part V – Statement of Assumptions / Methods

Methods	
Valuation Date	January 1
Funding Method	True unit credit
Market Assets	Trustee Value plus accrued contributions
Actuarial Assets	Market Assets
Segment Rate Basis Averaging Period Look back Period PPA 3-Year Phase-in	24 month average 0 months NA
Economic Assumptions	
Segment Rates Segment 1 Segment 2 Segment 3	4.60% 6.65% 6.76%
Salary Increases	0.00%
Lump Sum Interest Rate	Same as Segment Rates
Cash Balance Crediting Rate	5.50%
Other Assumptions	
Mortality—Healthy	Pre-retirement: None Post-retirement: IRS 2010 Small Plan Combined
Disability	None
Withdrawal	None
Expenses	Assumed paid outside of Plan
Retirement Age	65
Form of Payment	Lump Sum

Schedule SB, Part V – Summary of Plan Provisions

Effective Date	January 1, 2006
Plan Year	Calendar year
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Interest Credits	Yield on 30-year Treasuries for the month of December prior to the plan year. Credits are applied as of plan year end.
Accrued Benefit	Cash balance account value
Death Benefit	Account balance as of date of death
Forms of Retirement Benefits	Lump sum, life only, J&S annuity (50%, 75%, 100%)

Changes since Prior Valuation: None.

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor

Single-Employer Defined Benefit Plan **Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the 2010

OMB No. 1210-0110

This Form is Open to Public

Employee Benefits Geodity Nathinisa billon	- Internal Reven	ue Code (th	e Code).		Inst	pection
Pension Benefit Guaranty Corporation	File as an attachme	nt to Form	5500 or 5500-SF.		100000000	190-1907-00-00-00-00-00-00-00-00-00-00-00-00-0
For calendar plan year 2010 or fiscal			and endin	g	12/31/20	10
Round off amounts to nearest d	ollar.					
Caution: A penalty of \$1,000 will I	pe assessed for late filing of this report t	unless reaso	onable cause is established	l.		
A Name of plan			B Three-digit			
CASH BALANCE PLAN OF	NORTHWEST SPINE & SPORT	S PHYS	plan numb	er (PN)	>	003
			D Carrierante		Number /Ell	MN
C Plan sponsor's name as shown on	line 2a of Form 5500 or 5500-SF		D Employer id	enuncation	Number (Ell	N)
NORTHWEST SPINE & SPO	ORTS PHYSICIANS, P.C.		91-1892592			
E Type of plan: X Single Multip	ole-A ∏ Multiple-B	Prior year pla	n size: X 100 or fewer	101-500	More that	n 500
	Month 01 Day 01	Year	2010			
2 Assets:	World Buy					
				2a		377139
				2b		377139
	File as an attachment to Form 5500 or 5500-SF. ender plan year 2010 or fiscal plan year beginning		(1) Number of particips	ints	(2) Fu	nding Target
		3a	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0		0
				15		21912
				5 3 6		
57 873		3c(1)				5011
		1 1 1 1				249075
		, ,		33		254086
				48		275998
4 If the plan is at-risk, check the bo	ox and complete items (a) and (b)					
			Marie 1	4a		
				4h		
at-risk for fewer than five co	onsecutive years and disregarding loading	ng factor		4b		
5 Effective interest rate				5		6.69%
6 Target normal cost				6		41894
accordance with applicable law and regulation	ns. In my opinion, each other assumption is reasonab	les, statements a le (taking into ad	and attachments, if any, is complete account the experience of the plan ar	and accurate nd reasonable	Each prescribed expectations) and	assumption was applied in it such other assumptions, in
				0	8/15/201	1
	Signature of actuary				Date	
Anthony L. Urdahl					1105312	
Type Hildi Inc.	or print name of actuary				ent enrollment 2-934-55	
	Firm name		Tele	phone nu	mber (includir	ng area code)
11800 Singletree Lane,	Suite 305					
Eden Prairie MN 5						
	Address of the firm					
If the actuary has not fully reflected any	regulation or ruling promulgated under	the statute i	n completing this schedule	, check the	box and see	, П

n		2	г
Pag	le	۷-	ı

Pa	art II	Begin	ning of year	carryove	er and prefunding bal	ances	()	0		4 > 5		
7		_			cable adjustments (Item 13		(a)	Carryover balance	5960	(b) P	retunai	ng balance 0
8					quirement (Item 35 from prio				0			0
9					qui ement (item 33 irom pho			1	.5960			0
10					turn of 32.40%				5171			0
11					d to prefunding balance:				3171			
•••	-								-			53584
					year) rate of6.50_%							3483
						- 1			-			57067
	_				year to add to prefunding bala	1						0 37007
12		, ,	·		palance							0
					emed elections				0			0
					+ item 10 + item 11d – item	12)			21131			0
	art III		ding percenta								4. [
_14											14	128.98%
15					ge						15	136.64%
16	current y	year's fu	nding requiremen	t	of determining whether car						16	121.46%
17	If the cu	rrent val	ue of the assets o	f the plan i	s less than 70 percent of the	funding tar	get, enter	such percentage			17	%
Pa	art IV	Con	tributions and	d liquidi	ty shortfalls							
18	Contribu	itions ma	ade to the plan for	the plan y	ear by employer(s) and emp	loyees:						
///	(a) Date		(b) Amount p employer		(c) Amount paid by employees	(a) D (MM-DD-		(b) Amount pa employer((c)		nt paid by oyees
	2/01/2		employen	4126	O O	(IVIIVI-DD-	-1111)	employer	3)		empi	oyees
	2/12/2			1667	0							
	1/12/2	010		1007	O O							
						Totals ▶	18(b)		5793	18(c)		0
10	Discount		lavan aantributian		turreti en e fen ensell elem rrith					10(0)		
13			-		tructions for small plan with a imum required contribution f				19a			0
					djusted to valuation date				19b			0
									19c			
20					uired contribution for current y	ear adjusted	to valuation	n date	190			5758
20			outions and liquidit		s. the prior year?						Г	I vas 🗔 Na
											:=	Yes X No
				_	tallments for the current yea		timely mar	nner?				Yes No
	c If 20a	ıs "Yes,	" see instructions	and compl	ete the following table as ap	-	r of this mi	an voor				
		(1) 1s	et		Liquidity shortfall as of er (2) 2nd	u oi Quarte	r of this pla			((4) 4th	1
		, , ,			, ,		(-/		\top		. ,	

Da	rt V Assumptio	ns used to determine f	unding target and targ	ant noi	rmal cost		
	Discount rate:	is used to determine i	unding target and targ	get noi	illai cost		
	a Segment rates:	1st segment: 4.60%	2nd segment: 6.65%		3rd segment: 6.76%		N/A, full yield curve used
	b Applicable month	(enter code)				21b	0
22	Weighted average ret	irement age				22	65
23	Mortality table(s) (see	e instructions) 🗵 Pre	scribed - combined	Prescri	bed - separate	Substitu	te
Pa	rt VI Miscellane	ous items					
24	•	nade in the non-prescribed acti			•		
25	Has a method change	e been made for the current pla	an year? If "Yes," see instruc	tions reg	garding required attacl	hment	
26	Is the plan required to	provide a Schedule of Active	Participants? If "Yes," see in	struction	s regarding required	attachment	X Yes No
27		or (and is using) alternative fun				27	
Pa	rt VII Reconcilia	ation of unpaid minimu	ım required contributi	ons fo	r prior years		
28		uired contribution for all prior ye				28	0
29		contributions allocated toward				29	0
30		unpaid minimum required con				30	0
Pa	rt VIII Minimum	required contribution f	or current vear			<u> </u>	
31		djusted, if applicable (see instr	•			31	0
32	Amortization installme		,		Outstanding Bala	nce	Installment
	a Net shortfall amorti	ization installment				0	C
	b Waiver amortizatio	on installment				0	C
33		approved for this plan year, ent				33	
34		ment before reflecting carryove				34	0
			Carryover balance		Prefunding balar	nce	Total balance
35	Balances used to offs	et funding requirement		0		0	0
36	Additional cash requir	rement (item 34 minus item 35)			36	C
37		d toward minimum required co	•	,		37	5758
38	Interest-adjusted exce	ess contributions for current ye	ar (see instructions)			38	5758
39	Unpaid minimum requ	uired contribution for current ye	ear (excess, if any, of item 36	over iter	m 37)	39	0
40	Unpaid minimum requ	uired contribution for all years .				40	C

Schedule SB, Line 22 – Description of Weighted Average Retirement Age

All employees are assumed to retire at the age of 65.

EIN/PN: **91-1892592/003**

Schedule SB, Line 26 – Schedule of Active Participant Data

Years of credited service:

	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	Total
Attained											
Age	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	1	4	1	0	0	0	0	0	0	0	6
30 to 34	0	2	1	0	0	0	0	0	0	0	3
35 to 39	0	3	3	0	0	0	0	0	0	0	6
40 to 44	0	0	2	0	0	0	0	0	0	0	2
45 to 49	0	4	0	0	0	0	0	0	0	0	4
50 to 54	0	3	0	1	0	0	0	0	0	0	4
55 to 59	0	1	0	1	0	0	0	0	0	0	2
60 to 64	1	1	3	0	0	0	0	0	0	0	5
65 to 69	0	1	0	0	0	0	0	0	0	0	1
70 & up	0	0	0	0	0	0	0	0	0	0	0
Total	2	19	10	2	0	0	0	0	0	0	33

Schedule SB, Part V – Statement of Assumptions / Methods

Methods	
Valuation Date	January 1
Funding Method	True unit credit
Market Assets	Trustee Value plus accrued contributions
Actuarial Assets	Market Assets
Segment Rate Basis Averaging Period Look back Period PPA 3-Year Phase-in	24 month average 0 months NA
Economic Assumptions	
Segment Rates Segment 1 Segment 2 Segment 3	4.60% 6.65% 6.76%
Salary Increases	0.00%
Lump Sum Interest Rate	Same as Segment Rates
Cash Balance Crediting Rate	5.50%
Other Assumptions	
Mortality—Healthy	Pre-retirement: None Post-retirement: IRS 2010 Small Plan Combined
Disability	None
Withdrawal	None
Expenses	Assumed paid outside of Plan
Retirement Age	65
Form of Payment	Lump Sum

Schedule SB, Part V – Summary of Plan Provisions

Effective Date	January 1, 2006
Plan Year	Calendar year
Eligibility Service	1000 hours of service in the first 12 months from date of hire or in any plan year (including years prior to Effective Date)
Vesting Service	Plan Years with at least 1000 hours of service (including years prior to Effective Date)
Participation	First day of the quarter coincident with or next following attainment of age 21 with 1 year of Eligibility Service
Vesting	Prior to 2008: 20% after 2 years increase 20% annually After 2007: 100% after 3 years of Vesting Service
Compensation	W2 wages (including salary deferrals)
Normal Retirement Date	1 st of the month coincident with or next following age 65
Benefit Allocations	Hypothetical allocations made as of December 31 based on Compensation earned during the year:
Deficit Allocations	Benefit Tier 1: 2.00% (owners on 1/1/2005)Benefit Tier 2: 2.00% (all others)
Interest Credits	Yield on 30-year Treasuries for the month of December prior to the plan year. Credits are applied as of plan year end.
Accrued Benefit	Cash balance account value
Death Benefit	Account balance as of date of death
Forms of Retirement Benefits	Lump sum, life only, J&S annuity (50%, 75%, 100%)

Changes since Prior Valuation: None.

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

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

Pe	ension Benefit Guaranty Corporation	Complete all entries in accord	ance with	the instructions to the Form 550	1_6E	Ins	pection	
Pa	rt I Annual Report Id	entification Information	arroc witti	the manactions to the Form 330	/-or.	<u> </u>		
For	calendar plan year 2010 or fisca		1/01/2	.010 and ending		12/31/2010		
A	This return/report is for:	single-employer plan	multiple-e	mployer plan (not multiemployer)		one-participa		
_	This return/report is for:	- H	final returr		Ĺ	J 0,10 bay 1101ba	· ·· įsiai»	
_	T	╡		year return/report (less than 12 mor	ather)			
C /	Check box if filing under:	d		extension	1015)	7 55.00		
• (ZHOOK DOX II HING GIGGEL. E	special extension (enter description		extension	Į	DFVC progra	m	
Da	of III Dania Dian Infan		*					
**********	rt II Basic Plan Inform	nation—enter all requested informa	tion		41.	The state of the s		
		OF NORTHWEST SPINE & S	PORTS	PHYSTCIANS D C		Three-digit plan number		
				and the second s		(PN) >	003	
					1c	Effective date o	f plan	
			***************************************			01/01/200	6	
Za	Plan sponsor's name and addre NORTHWEST SPINE & :	ess (employer, if for single-employer; SPORTS PHYSICIANS, P.C	olan)			Employer Identi		
			•			(EIN) 91-189	elephone number	
	1750 112TH AVENUE	NE, SUITE D258			20	425-451-2		
	BELLEVUE	WA 98004-3727			2d	Business code (see instructions)	
3a			ior "Same	n f	26	621111		
- Cu	NORTHWEST SPINE &	address (if same as Plan sponsor, en SPORTS PHYSICIANS, P.C	· Same	• /	ນນ	Administrator's 91-189259		
	1750 112TH AVENUE				3с		elephone number	
4	BELLEVUE	WA 98004-372				425-451-2272		
		an sponsor has changed since the las or from the last return/report, Sponsor		port filed for this plan, enter the	4b	EIN		
	The second secon	The man man result of the control of	3 1141110		4c	PN		
5a	Total number of participants at	the beginning of the plan year	******	************************************	5a		48	
b	Total number of participants at	the end of the plan year					45	
	Total number of participants w	ith account balances as of the end of	the plan y	ear (defined benefit plans do not				
					*····			
6a	Were all of the plan's assets of	during the plan year invested in eligible	e assets?	(See instructions.)	********	******************	X Yes No	
D	Are you claiming a waiver of the under 29 CFR 2520 104-462 (ne annual examination and report of a See instructions on waiver eligibility a	ın indeper	ident qualified public accountant (IQ	PA)		⊠ Yes ∏ No	
	If you answered "No" to eith	er 6a or 6b, the plan cannot use Fo	rm 5500-	SF and must instead use Form 55	00.		D 100 U 100	
Pa	rt III Financial Inform							
7	Plan Assets and Liabilities		kiter -	(a) Beginning of Year	T	(b) End	of Year	
а	Total plan assets	***************************************	7a	37714	1		408150	
b	Total plan liabilities		7b					
<u>c</u>	Net plan assets (subtract line	7b from line 7a)	7c	37714	1		408150	
8	Income, Expenses, and Trans	fers for this Plan Year		(a) Amount		(p)	Total	
a	Contributions received or rece				-			
		***************************************	8a(1)	575	3			
	(2) Participants		8a(2)		-			
h			8a(3)	270	-	waith dawi		
c		8a(2), 8a(3), and 8b)	-	210			20000	
d		rollovers and insurance premiums	8c				32870	
		******************************	8d	183	1	atau in in wa		
е		tive distributions (see instructions)	8e					
f	Administrative service provide	rs (salaries, fees, commissions)	8f		30			
g		;*************************************	8g			and the same and t		
h		8e, 8f, and 8g)	8h				1861	
i		e 8h from line 8c)	8í				31009	
j	Transfers to (from) the plan (s	ee instructions)	8j					

	Form 5500-SF 2010	Pa	ige 2					
Pari 9a	IV Plan Characteristics If the plan provides pension benefits, enter the applicable pension feat	ure codes from the	List of Plan Char	acteris	stic Co	des in	the instructi	DDS:
	1C 1G If the plan provides welfare benefits, enter the applicable welfare featu							
Part								· · · · · · · · · · · · · · · · · · ·
10			71 W W				7	
	During the plan year:				Yes	No		Amount
	Was there a failure to transmit to the plan any participant contributions 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiducian	y Correction Progra	am)	10a		Х	The second secon	
Q	Were there any nonexempt transactions with any party-in-interest? (D on line 10a.)	o not include trans	actions reported	10b	Anna de de la companiera	X	Address of the Control of the Contro	
С	Was the plan covered by a fidelity bond?	**************************		10c	Х			1000000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidel or dishonesty?	lity bond, that was t	caused by fraud	10d		Х		
е	Were any fees or commissions paid to any brokers, agents, or other p insurance service or other organization that provides some or all of the instructions.)	ersons by an insura	ance carrier,	10e		X	The state of the s	Ann Ann An An Ann ag Ann ann ann an Ann
f	Has the plan failed to provide any benefit when due under the plan?		******************	10f	The state of the s	Х		
g	Did the plan have any participant loans? (If "Yes," enter amount as of	year end.)	~~~	10g		X		
h	If this is an individual account plan, was there a blackout period? (See 2520.101-3.)	instructions and 2	9 CFR	10h		X		
i	If 10h was answered "Yes," check the box if you either provided the re- exceptions to providing the notice applied under 29 CFR 2520.101-3.	equired natice or or	e of the	101	itti mooninga ka			
Part	VI Pension Funding Compliance			·	<u> </u>			
11	Is this a defined benefit plan subject to minimum funding requirements 5500))	s? (If "Yes," see ins	tructions and com	nplete	Sched	iule SE	3 (Form	X Yes ∏ No
12	Is this a defined contribution plan subject to the minimum funding req							Yes X No
^	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable							
a	If a waiver of the minimum funding standard for a prior year is being a granting the waiver.	mortized in this plai	n year, see instru Mon	ctions ab	, and e	enter th	ne date of th	e letter ruling
If :	you completed line 12a, complete lines 3, 9, and 10 of Schedule MI	B (Form 5500), and	d skip to line 13.	1255		Day	V-1000	rear
b	Enter the minimum required contribution for this plan year	*********			Г	12b		
	Enter the amount contributed by the employer to the plan for this plan					12c	 	
d	Subtract the amount in line 12c from the amount in line 12b. Enter the negative amount)	result (enter a min	us sian to the left	of a		12đ		4
e	Will the minimum funding amount reported on line 12d be met by the f						Yes	No Π N/A
Part							ita di manana di man	-i
13a	Has a resolution to terminate the plan been adopted during the plan ye	ear or any prior vea	ır?			A North Control		Yes X No
	If *Yes,* enter the amount of any plan assets that reverted to the empl					13a		11 11 11
b	Were all the plan assets distributed to participants or beneficiaries, tra of the PBGC?	ensferred to another	plan, or brought	under	the c	ontrol	1	☐ Yes ☒ No
С	If during this plan year, any assets or liabilities were transferred from which assets or liabilities were transferred. (See instructions.)	this plan to another	plan(s), identify t	he pla	ın(s) to)		п В
1	3c(1) Name of plan(s):			1	13	c(2) E	IN(s)	13c(3) PN(s)
***************************************				<u> </u>				***************************************
Caut	ion: A penalty for the late or incomplete filing of this return/report	will be assessed	uniess reasonal	l de ca	usais	estah	lishod	
Unde SB o	or penalties of perjury and other penalties set forth in the instructions, I or Schedule MB completed and signed by an enrolled actuary, as well a f, it is true, copyed, and complete.	declare that I have	examined this ret	urnira	nort i	nehudir	ar if anolica	ble, a Schedule knowledge and
		0.23-11	ANDREW J.	COL		() ()	odkojednicolovije Adjesiene za prze reservacja za sakonom	
SIG HER			·			~~~~~~	***************************************	
	Signatur garages and signatures and	Date (4-74-1)	Enter name of				is plan admi	nistrator
SIG		* ** ·	Matrews	. Ch.	×	M. ().		

Date

Enter name of individual signing as employer or plan sponsor

SIGN HERE

Signature of employer/plan sponsor

Schedule SB, Line 22 – Description of Weighted Average Retirement Age

All employees are assumed to retire at the age of 65.

EIN/PN: **91-1892592/003**

Schedule SB, Line 26 – Schedule of Active Participant Data

Years of credited service:

	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	Total
Attained											
Age	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	1	4	1	0	0	0	0	0	0	0	6
30 to 34	0	2	1	0	0	0	0	0	0	0	3
35 to 39	0	3	3	0	0	0	0	0	0	0	6
40 to 44	0	0	2	0	0	0	0	0	0	0	2
45 to 49	0	4	0	0	0	0	0	0	0	0	4
50 to 54	0	3	0	1	0	0	0	0	0	0	4
55 to 59	0	1	0	1	0	0	0	0	0	0	2
60 to 64	1	1	3	0	0	0	0	0	0	0	5
65 to 69	0	1	0	0	0	0	0	0	0	0	1
70 & up	0	0	0	0	0	0	0	0	0	0	0
Total	2	19	10	2	0	0	0	0	0	0	33

Schedule SB, Part V – Statement of Assumptions / Methods

Methods	
Valuation Date	January 1
Funding Method	True unit credit
Market Assets	Trustee Value plus accrued contributions
Actuarial Assets	Market Assets
Segment Rate Basis Averaging Period Look back Period PPA 3-Year Phase-in	24 month average 0 months NA
Economic Assumptions	
Segment Rates Segment 1 Segment 2 Segment 3	4.60% 6.65% 6.76%
Salary Increases	0.00%
Lump Sum Interest Rate	Same as Segment Rates
Cash Balance Crediting Rate	5.50%
Other Assumptions	
Mortality—Healthy	Pre-retirement: None Post-retirement: IRS 2010 Small Plan Combined
Disability	None
Withdrawal	None
Expenses	Assumed paid outside of Plan
Retirement Age	65
Form of Payment	Lump Sum

Schedule SB, Part V – Summary of Plan Provisions

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Vesting	Prior to 2008: 20% after 2 years increase 20% annually After 2007: 100% after 3 years of Vesting Service
Compensation	W2 wages (including salary deferrals)
Normal Retirement Date	1 st of the month coincident with or next following age 65
Benefit Allocations	Hypothetical allocations made as of December 31 based on Compensation earned during the year:
	Benefit Tier 1: 2.00% (owners on 1/1/2005)Benefit Tier 2: 2.00% (all others)
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Changes since Prior Valuation: None.

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Attained											
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Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	1	4	1	0	0	0	0	0	0	0	6
30 to 34	0	2	1	0	0	0	0	0	0	0	3
35 to 39	0	3	3	0	0	0	0	0	0	0	6
40 to 44	0	0	2	0	0	0	0	0	0	0	2
45 to 49	0	4	0	0	0	0	0	0	0	0	4
50 to 54	0	3	0	1	0	0	0	0	0	0	4
55 to 59	0	1	0	1	0	0	0	0	0	0	2
60 to 64	1	1	3	0	0	0	0	0	0	0	5
65 to 69	0	1	0	0	0	0	0	0	0	0	1
70 & up	0	0	0	0	0	0	0	0	0	0	0
Total	2	19	10	2	0	0	0	0	0	0	33

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Vesting Service	Plan Years with at least 1000 hours of service (including years prior to Effective Date)
Participation	First day of the quarter coincident with or next following attainment of age 21 with 1 year of Eligibility Service
Vesting	Prior to 2008: 20% after 2 years increase 20% annually After 2007: 100% after 3 years of Vesting Service
Compensation	W2 wages (including salary deferrals)
Normal Retirement Date	1 st of the month coincident with or next following age 65
Benefit Allocations	Hypothetical allocations made as of December 31 based on Compensation earned during the year:
	Benefit Tier 1: 2.00% (owners on 1/1/2005)Benefit Tier 2: 2.00% (all others)
Interest Credits	Yield on 30-year Treasuries for the month of December prior to the plan year. Credits are applied as of plan year end.
Accrued Benefit	Cash balance account value
Death Benefit	Account balance as of date of death
Forms of Retirement Benefits	Lump sum, life only, J&S annuity (50%, 75%, 100%)

Changes since Prior Valuation: None.