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 01/01/2010 and ending 12/31/2010

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [X] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
INTERFACE REHAB, INC. 401(K) RETIREMENT SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1996

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
INTERFACE REHAB, INC.

740 S. PLACENTIA AVE
STE. 200
PLACENTIA, CA 92870

740 S. PLACENTIA AVE
STE. 200
PLACENTIA, CA 92870

2b Employer Identification Number (EIN)
33-0687103

2c Sponsor's telephone number
714-646-8312

2d Business code (see instructions)
621399

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/07/2011	JANSEN VU
	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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")

INTERFACE REHAB, INC.

740 S. PLACENTIA AVE
STE. 200
PLACENTIA, CA 92870

3b Administrator's EIN
33-0687103

3c Administrator's telephone number
714-646-8312

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

5	Total number of participants at the beginning of the plan year	**5**	596
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**	626
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	27
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	653
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	653
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	129
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	8
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 2G 2J 2K 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)	X	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)	X	Trust
(4)		General assets of the sponsor

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

a Pension Schedules

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
INTERFACE REHAB, INC. 401(K) RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
INTERFACE REHAB, INC.

D Employer Identification Number (EIN)
33-0687103

Part I Service Provider Information (see instructions)

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).. . . . . [X] 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

FID.INV.INST.OPS.CO.

04-2647786

(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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
64 37 65 60	RECORDKEEPER	1050	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] 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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ALLNZ NFJ DIV VAL AD - BOSTON FINAN 04-2526037	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ALLNZ NFJ SMCPVAL AD - BOSTON FINAN 04-2526037	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AM CENT VISTA INV - AMERICAN CENTUR 44-0619208	0.35%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ARTISAN MID CAP VAL - BOSTON FINANC 04-2526037	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
BARON ASSET FUND - DST SYSTEMS, INC 43-1581814	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JANUS FORTY S - JANUS SERVICES LLC 43-1804048	0.50%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIMCO TOT RETURN ADM - BOSTON FINAN 04-2526037	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ROYCE VALUE PLUS SER - BOSTON FINAN 04-2526037	0.45%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
RS EMERGING MKTS A - BOSTON FINANCI 04-2526037	0.55%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
THORNBURG INT VAL R4 - BOSTON FINAN 04-2526037	0.35%

(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

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

a	Name: ELLS CPA & BUSINESS ADVISORS	**b** EIN:	95-2771605
c	Position: ACCOUNTANT		
d	Address: 1611 E. FOURTH ST. STE 200 SANTA ANA, CA 92701	**e** Telephone:	714-569-1000

Explanation: TBA

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
INTERFACE REHAB, INC. 401(K) RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
INTERFACE REHAB, INC.

D Employer Identification Number (EIN)
33-0687103

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	166391	109095
(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)	8020	42245
(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)	1509420	2231851
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(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	1683831	2383191
	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 through1j)	1k		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	1683831	2383191

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)	53714	
	(B) Participants	2a(1)(B)	473396	
	(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)		527110
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	22	
	(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)	930	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		952
	(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)	46012	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		46012
	(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)		218825
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		792899
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	44284	
(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)		44284
f Corrective distributions (see instructions)	2f		48205
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)	1050	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		1050
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		93539
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		699360
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) [X] Disclaimer (4) [ ] Adverse

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

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

(1) Name: SQUAR MILNER PETERSON MIRANDA & LLP (2) EIN: 33-0835986

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.)	4a		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.)	4b		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.)	4c		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.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		300000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		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?	4g		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?	4h		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.)	4i	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.)	4j		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?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		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.	4n		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
INTERFACE REHAB, INC. 401(K) RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
INTERFACE REHAB, INC.

D Employer Identification Number (EIN)
33-0687103

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 04-6568107

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 of 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

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**

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **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**

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):

---

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):

INTERFACE REHAB, INC 401(K)
RETIREMENT SAVINGS PLAN

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE

December 31, 2010 and 2009

INDEX TO FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

Independent Auditors' Report 1

Statements of Net Assets Available for Benefits 3

Statement of Changes in Net Assets Available for Benefits 4

Notes to Financial Statements 5

Supplemental Schedule*

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) 14

*Note: Schedules other than those listed above have been omitted because the information is otherwise disclosed, not applicable or not required by 29 CFR 2520.103-10 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

SQUAR MILNER

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Interface Rehab, Inc 401(k) Retirement Savings Plan:

We were engaged to audit the financial statements of Interface Rehab, Inc. 401(k) Retirement Savings Plan (the "Plan") and supplemental schedule as of December 31, 2010 and for the year then ended, as listed in the accompanying index. These financial statements and supplemental schedule are the responsibility of the Plan's management. The financial statements of the Plan as of December 31, 2009 were audited by other auditors. As permitted by Section 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 the other auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by the Trustee. Their report, dated September 15, 2010, indicated that (*a*) because of the significance of the information that they did not audit, they were unable to, and did not, express an opinion on the financial statements taken as a whole and (*b*) the form and content of the information included the financial statements other than that derived from the information certified by the Trustee, were 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.

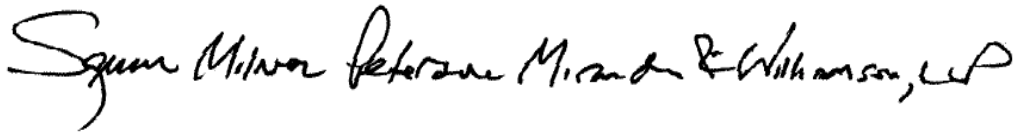
As permitted by Section 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company (the "Trustee") as of December 31, 2010, and for the year then ended, except for comparing the information with the related information included in the 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.

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

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying 2010 financial statements and supplemental schedules taken as a whole. The form and content of the information included in the 2010 financial statements and supplemental schedules, other than that

derived from the information certified by the Trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

SQUAR, MILNER, PETERSON, MIRANDA & WILLIAMSON, LLP



Newport Beach, California
August 3, 2011

INTERFACE REHAB, INC 401(k) RETIREMENT SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2010 and 2009

	2010	2009
ASSETS		
Investments, at fair value:		
Money market fund	$ 109,095	$ 166,391
Mutual funds	2,231,851	1,509,420
	2,340,946	1,675,811
Receivables:		
Notes receivable from participants	42,245	8,020
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,383,191	$ 1,683,831

The accompanying notes are an integral part of these financial statements.

INTERFACE REHAB, INC 401(k) RETIREMENT SAVINGS PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2010

ADDITIONS		
Investment income:		
Net appreciation in fair value of investments	$	218,825
Interest and dividends		46,034
Total investment income		264,859
Contributions:		
Participant deferrals		473,396
Employer contributions		53,714
		527,110
Interest income on notes receivable from participants		930
Total net additions		792,899
DEDUCTIONS		
Participant withdrawals		44,284
Corrective distributions		48,205
Administrative expenses		1,050
Total deductions		93,539
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS		699,360
NET ASSETS AVAILABLE FOR BENEFITS – beginning of year		1,683,831
NET ASSETS AVAILABLE FOR BENEFITS – end of year	$	2,383,191

1. PLAN DESCRIPTION AND SIGNIFICANT ACCOUNTING POLICIES

The following description of the Interface Rehab, Inc. 401(k) Retirement Savings 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 is a defined contribution plan, which became effective on December 29, 2008, to provide retirement benefits for eligible employees of Interface Rehab, Inc. (the "Company"). The Company is the Plan Administrator and Plan Sponsor. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Eligibility

The Plan covers all employees of the Company. Employees become eligible to make contributions to the Plan when they have completed three months of service and attained the age of 21, except leased employees and employees whose employment is governed by a collective bargaining agreement.

Plan Administration

Fidelity Management Trust Company ("Fidelity") is the trustee ("Trustee") of the Plan's assets.

Contributions

Each year, participants may contribute up to 90% of eligible compensation, as defined in the Plan, up to the Internal Revenue Service dollar limitation. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans.

Each plan year, the Company may make a discretionary matching contribution of a percent to be determined annually based on a percentage of each participant's deferral contributions. The Company may also make a discretionary profit sharing contribution.

For the year ended December 31, 2010, the Company made a discretionary matching contribution of 25% of each participant's deferral up to a maximum of 4% of each participant's total compensation. The Company did not make any discretionary profit sharing contribution for the year ended December 31, 2010.

1. PLAN DESCRIPTION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Participant Accounts

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

Vesting

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

The Company's profit sharing and matching contributions and earnings thereon will be vested in accordance with the following schedule:

Years of Service	Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Notes Receivable from Participants

Participants may borrow from their fund accounts, a minimum of $1,000 up to a maximum equal to the lesser of (a) $50,000 reduced by the highest outstanding loan balance in the participant's account during the prior twelve month period or (b) 50% of the participant's vested interest in the Plan.

All loans shall bear a reasonable rate of interest which shall remain fixed throughout the duration of the loan. All loans must be repaid on at least a quarterly basis over a five year period unless it is for the purchase of a principal residence, in which case the loan repayment period may not extend beyond 10 years from the date of the loan. A participant may only have one loan outstanding at any given time. If a participant has an existing loan, the participant may not apply for another loan until the existing loan is paid in full. The interest rate on borrowings was 5% per annum as of December 31, 2010 and 2009.

1. PLAN DESCRIPTION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Notes Receivable from Participants (continued)

As a result of the adoption of the Financial Accounting Standards Board's (FASB) Accounting Standards Update (ASU) 2010-25, *Plan Accounting – Defined Contribution Plans*, the Plan retrospectively classified participant loans as notes receivable from participants in the statements of net assets available for benefits.

Notes receivable from participants are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. No allowance for credit losses has been recorded for loans to participants. If a participant ceases to make loan repayments and the Plan Administrator deems the participant's loan to be a distribution, the participant loan balance is reduced and a benefit payment is recorded.

Hardship Withdraws

Participants are permitted to withdraw, in a single sum, the employee contribution portion of their account balance, under certain conditions. These conditions include unreimbursed medical expenses, the purchase of the participants' principal residence, the payment of postsecondary education tuition, or to prevent eviction or foreclosure from the participant's principal residence. A participant's right to make deferrals to the Plan will be suspended for six months after the receipt of a hardship withdrawal. No hardship withdrawals were made for the year ended December 31, 2010.

Benefit Payments

A distribution can be made to a participant, if requested, due to death, disability, retirement, or termination of employment from the Company. This distribution may be deferred until a later date. When the distribution is requested, the vested account balance will be distributed in a lump sum as either (a) a cash distribution, (b) a direct rollover distribution or (c) a combination cash distribution and direct rollover distribution. However, the distribution cannot be postponed if the participant's vested account balance is $1,000 or less. In this case, the vested balance will be distributed as a lump sum without the participant's consent. Upon reaching the age of 59 ½, the participant may request an "in-service" distribution.

Corrective Distributions

During 2010, the Plan refunded $48,205 to certain active participants to return to them excess deferral contributions as required to satisfy the relevant nondiscrimination provisions of the Plan. The refunds are reflected in the accompanying statement of changes in net assets available for benefits as corrective distributions.

1. PLAN DESCRIPTION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Forfeitures

Forfeitures are created when participants terminate employment before becoming entitled to their full benefits under the Plan. These forfeited amounts are used to reduce the Company's contributions to the Plan. As of December 31, 2010 and 2009, forfeited nonallocated amounts were $18,885 and $16,154, respectively. For the year ended December 31, 2010, no forfeitures were used to reduce the Company's contributions.

Plan Termination

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

Administrative Expenses

The Trustee assumes the administrative costs of the Plan with the exception of certain expenses, such as loan processing fees, which are paid directly by the participants in the Plan, and other administrative expenses of the Plan, such as audit fees, which are paid the Company. The payment of administrative expenses by the Company and the Plan constitutes an exempt party-in-interest transactions as defined by ERISA. For the year ended December 31, 2010, costs paid by the Plan and by the Company were not significant.

Basis of Accounting

The financial statements of the Plan are prepared under the modified cash basis method of accounting. Under this method, income including interest on notes receivable from participants, is generally recognized when received and expenses are generally recognized when paid. Investments have been recorded at their fair market values. Accordingly, these statements are not intended to purport financial position or the results of operations in conformity with accounting principles generally accepted in the United States of America.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

1. PLAN DESCRIPTION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Valuation of Investments and Income Recognition

Investments are stated at fair value. The fair value in mutual funds and money market fund are based upon quoted market prices of the underlying investments. Purchases and sales of securities are recorded on a trade-date basis. Interest and dividend income is recorded when received. The net realized and unrealized gains and losses are reflected in the statement of changes in net assets available for benefits as net appreciation (depreciation) in the fair value of investments.

Risks and Uncertainties

The Plan provides for various investment options. Investment securities are exposed to various risks, such as interest rate, market and credit. 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 and the statement of changes in net assets available for benefits.

Plan Amendment

There were no amendments to the Plan during the year ended December 31, 2010.

Subsequent Events

The Plan has evaluated subsequent events through August 3, 2011, the date the financial statements were available to be issued.

2. TAX STATUS

The Plan has adopted the Fidelity Management & Research Co. Prototype Non-Standardized Safe Harbor Profit Sharing Plan with CODA, which has received a favorable opinion letter from the Internal Revenue Service dated October 9, 2003, stating that the written form of the prototype plan is acceptable under the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

2. TAX STATUS (continued)

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 IRS. The plan administrator 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 the liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions and the Plan could be subject to income tax if certain issues were found by the IRS that could result in the disqualification of the Plan's tax-exempt status; however, there are currently no audits for any tax periods in progress.

3. INFORMATION CERTIFIED BY THE TRUSTEE (UNAUDITED)

Information regarding the investments at face value, investment income, notes receivable from participants and interest, as shown in the accompanying financial statements and supplemental schedule, has been certified by the Trustee as being complete and accurate.

Section 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA states, in part, that any statement of information prepared and certified by the Custodian need not be audited or reported on by an independent public accountant. Pursuant to that regulation, the Plan Administrator has instructed its independent public accountants, Squar, Milner, Peterson, Miranda & Williamson, LLP, not to perform any auditing procedures with respect to information certified as complete and accurate by the Trustee as of and for the year ended December 31, 2010.

4. INVESTMENTS

The following was derived from information provided and certified by the Trustee and presents investments that represent five percent or more of the Plan's net assets at December 31, 2010 and 2009:

	2010	2009
Fidelity Retire MMKT	$ *	$ 166,391
FID Contra Fund	444,642	359,216
FID Freedom Income	125,251	109,367
FID Freedom 2030	139,692	108,726
FID Freedom 2040	231,677	134,425
FID Freedom 2050	140,821	124,663

** less than five percent of the Plan's net assets*

5. FAIR VALUE MEASUREMENTS

The Plan adopted the provisions of FASB Accounting Standards Codification 820, *Fair Value Measurements and Disclosures*, or ASC 820, with respect to its investments. ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. ASC 820 establishes a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs.

Level 1: Quoted market prices in active markets for identical assets or liabilities that are accessible at the measurement date.

Level 2: Inputs other than level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Unobservable inputs used to measure fair value to the extent that observable inputs are not available.

The following is a description of the valuation methodologies used for the investments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy.

Mutual Funds:

Mutual funds are valued at the net assets value ("NAV") of shares held by the plan at year end and are classified as Level 1 investments.

Money Market Fund:

The money market fund is valued at quoted market prices in an exchange and active markets, which represent the net asset values of shares held by the Plan at year-end and are classified as Level 1 investments.

5. FAIR VALUE MEASUREMENTS (continued)

The following table set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010 and 2009:

	Asset Fair Value as of December 31, 2010			
	Level 1	**Level 2**	**Level 3**	**Total**
Money market funds	$ 109,095	$ –	$ –	$ 109,095
Mutual funds				
Stock investment – large cap	558,300	–	–	558,300
Stock investment – mid cap	117,206	–	–	117,206
Stock investment – small cap	58,806	–	–	58,806
Stock investment – international	75,745	–	–	75,745
Stock investment – specialty	88,912	–	–	88,912
Stock investment - other	–	–	–	–
Blended investments	1,129,334	–	–	1,129,334
Bond investments	203,548	–	–	203,548
Investments, at fair value	$ 2,340,946	$ –	$ –	$ 2,340,946

	Asset Fair Value as of December 31, 2009			
	Level 1	**Level 2**	**Level 3**	**Total**
Money market funds	$ 166,391	$ –	$ –	$ 166,391
Mutual funds		–	–	
Stock investment – large cap	429,951	–	–	429,951
Stock investment – mid cap	67,429	–	–	67,429
Stock investment – small cap	6,491	–	–	6,491
Stock investment – international	38,354	–	–	38,354
Stock investment - specialty	24,249	–	–	24,249
Stock investment - other	17,039	–	–	17,039
Blended investments	792,398	–	–	792,398
Bond investments	133,509	–	–	133,509
Investments, at fair value	$ 1,675,811	$ –	$ –	$ 1,675,811

6. PARTY-IN-INTEREST AND REPORTABLE TRANSACTIONS

Certain Plan investments are registered investment funds and money market funds managed by Fidelity Management Trust Company which also receives loan processing fees. Fidelity Management Trust Company is the Trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions as defined by Department of Labor regulations.

SUPPLEMENTAL SCHEDULE

INTERFACE REHAB, INC. 401(k) RETIREMENT SAVINGS PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS
(HELD AT END OF YEAR)
December 31, 2010

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment (including rate of interest)	(d) Cost Basis	(e) Current Value
*	FIDELITY RETIRE MMKT	Cash		$ 109,095
	PIMCO TOT RETURN ADM	Mutual Funds		75,160
	BARON ASSET FUND	Mutual Funds		22,798
	JANUS FORTY S	Mutual Funds		3,997
	ALLNZ NFJ DIV VAL AD	Mutual Funds		49,400
	THORNBURG INT VAL R4	Mutual Funds		36,043
	RS EMERGING MKTS A	Mutual Funds		21,672
	ARTISAN MID CAP VAL	Mutual Funds		36,070
	ALLNZ NFJ SMCPVAL AD	Mutual Funds		36,007
	ROYCE VALUE PLUS SER	Mutual Funds		2,261
*	FID FIDELITY	Mutual Funds		25,435
*	FID CONTRAFUND	Mutual Funds		444,642
*	FIDELITY GOVT INCOME	Mutual Funds		64,251
*	FID SEL ENERGY	Mutual Funds		37,245
*	FID SEL TECHNOLOGY	Mutual Funds		51,668
*	FID BALANCED	Mutual Funds		22,712
*	FID DISCIPLINED EQTY	Mutual Funds		3,969
*	FIDELITY LOW PR STK	Mutual Funds		47,221
*	FID FREEDOM INCOME	Mutual Funds		125,251
*	FID FREEDOM 2000	Mutual Funds		5,304
*	FID FREEDOM 2010	Mutual Funds		21,551
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*	FID FREEDOM 2030	Mutual Funds		139,692
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	SPARTAN INTL INDEX	Mutual Funds		18,030
*	FID HIGH INCOME	Mutual Funds		64,137
	SPARTAN 500 INDEX	Mutual Funds		15,554
*	FID LARGE CAP VALUE	Mutual Funds		13,043
*	FID FREEDOM 2040	Mutual Funds		231,677
*	FID FREEDOM 2005	Mutual Funds		309
*	FID FREEDOM 2015	Mutual Funds		84,953
*	FID FREEDOM 2025	Mutual Funds		48,224
*	FID FREEDOM 2035	Mutual Funds		82,544
*	FID FREEDOM 2045	Mutual Funds		116,442
*	FID FREEDOM 2050	Mutual Funds		140,820
		Total investments		$ 2,340,946
*	Notes receivable from participants	Interest rate at 5% per annum		$ 42,245

* Represents a party-in-interest

See independent auditors' report.

INTERFACE REHAB, INC 401(K)
RETIREMENT SAVINGS PLAN

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE

December 31, 2010 and 2009

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Independent Auditors' Report 1

Statements of Net Assets Available for Benefits 3

Statement of Changes in Net Assets Available for Benefits 4

Notes to Financial Statements 5

Supplemental Schedule*

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) 14

*Note: Schedules other than those listed above have been omitted because the information is otherwise disclosed, not applicable or not required by 29 CFR 2520.103-10 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

SQUAR MILNER

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Interface Rehab, Inc 401(k) Retirement Savings Plan:

We were engaged to audit the financial statements of Interface Rehab, Inc. 401(k) Retirement Savings Plan (the "Plan") and supplemental schedule as of December 31, 2010 and for the year then ended, as listed in the accompanying index. These financial statements and supplemental schedule are the responsibility of the Plan's management. The financial statements of the Plan as of December 31, 2009 were audited by other auditors. As permitted by Section 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 the other auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by the Trustee. Their report, dated September 15, 2010, indicated that (*a*) because of the significance of the information that they did not audit, they were unable to, and did not, express an opinion on the financial statements taken as a whole and (*b*) the form and content of the information included the financial statements other than that derived from the information certified by the Trustee, were 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.

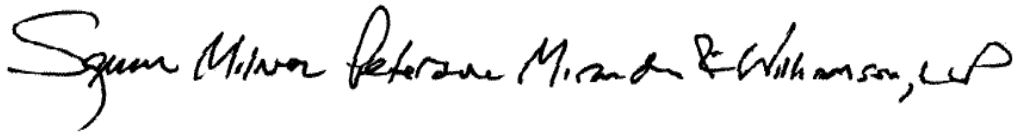
As permitted by Section 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company (the "Trustee") as of December 31, 2010, and for the year then ended, except for comparing the information with the related information included in the 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.

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

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying 2010 financial statements and supplemental schedules taken as a whole. The form and content of the information included in the 2010 financial statements and supplemental schedules, other than that

derived from the information certified by the Trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

SQUAR, MILNER, PETERSON, MIRANDA & WILLIAMSON, LLP



Newport Beach, California
August 3, 2011

INTERFACE REHAB, INC 401(k) RETIREMENT SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2010 and 2009

	2010	2009
ASSETS		
Investments, at fair value:		
Money market fund	$ 109,095	$ 166,391
Mutual funds	2,231,851	1,509,420
	2,340,946	1,675,811
Receivables:		
Notes receivable from participants	42,245	8,020
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,383,191	$ 1,683,831

The accompanying notes are an integral part of these financial statements.

INTERFACE REHAB, INC 401(k) RETIREMENT SAVINGS PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2010

ADDITIONS		
Investment income:		
Net appreciation in fair value of investments	$	218,825
Interest and dividends		46,034
Total investment income		264,859
Contributions:		
Participant deferrals		473,396
Employer contributions		53,714
		527,110
Interest income on notes receivable from participants		930
Total net additions		792,899
DEDUCTIONS		
Participant withdrawals		44,284
Corrective distributions		48,205
Administrative expenses		1,050
Total deductions		93,539
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS		699,360
NET ASSETS AVAILABLE FOR BENEFITS – beginning of year		1,683,831
NET ASSETS AVAILABLE FOR BENEFITS – end of year	$	2,383,191

1. PLAN DESCRIPTION AND SIGNIFICANT ACCOUNTING POLICIES

The following description of the Interface Rehab, Inc. 401(k) Retirement Savings 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 is a defined contribution plan, which became effective on December 29, 2008, to provide retirement benefits for eligible employees of Interface Rehab, Inc. (the "Company"). The Company is the Plan Administrator and Plan Sponsor. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Eligibility

The Plan covers all employees of the Company. Employees become eligible to make contributions to the Plan when they have completed three months of service and attained the age of 21, except leased employees and employees whose employment is governed by a collective bargaining agreement.

Plan Administration

Fidelity Management Trust Company ("Fidelity") is the trustee ("Trustee") of the Plan's assets.

Contributions

Each year, participants may contribute up to 90% of eligible compensation, as defined in the Plan, up to the Internal Revenue Service dollar limitation. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans.

Each plan year, the Company may make a discretionary matching contribution of a percent to be determined annually based on a percentage of each participant's deferral contributions. The Company may also make a discretionary profit sharing contribution.

For the year ended December 31, 2010, the Company made a discretionary matching contribution of 25% of each participant's deferral up to a maximum of 4% of each participant's total compensation. The Company did not make any discretionary profit sharing contribution for the year ended December 31, 2010.

1. PLAN DESCRIPTION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Participant Accounts

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

Vesting

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

The Company's profit sharing and matching contributions and earnings thereon will be vested in accordance with the following schedule:

Years of Service	Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Notes Receivable from Participants

Participants may borrow from their fund accounts, a minimum of $1,000 up to a maximum equal to the lesser of (a) $50,000 reduced by the highest outstanding loan balance in the participant's account during the prior twelve month period or (b) 50% of the participant's vested interest in the Plan.

All loans shall bear a reasonable rate of interest which shall remain fixed throughout the duration of the loan. All loans must be repaid on at least a quarterly basis over a five year period unless it is for the purchase of a principal residence, in which case the loan repayment period may not extend beyond 10 years from the date of the loan. A participant may only have one loan outstanding at any given time. If a participant has an existing loan, the participant may not apply for another loan until the existing loan is paid in full. The interest rate on borrowings was 5% per annum as of December 31, 2010 and 2009.

1. PLAN DESCRIPTION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Notes Receivable from Participants (continued)

As a result of the adoption of the Financial Accounting Standards Board's (FASB) Accounting Standards Update (ASU) 2010-25, *Plan Accounting – Defined Contribution Plans*, the Plan retrospectively classified participant loans as notes receivable from participants in the statements of net assets available for benefits.

Notes receivable from participants are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. No allowance for credit losses has been recorded for loans to participants. If a participant ceases to make loan repayments and the Plan Administrator deems the participant's loan to be a distribution, the participant loan balance is reduced and a benefit payment is recorded.

Hardship Withdraws

Participants are permitted to withdraw, in a single sum, the employee contribution portion of their account balance, under certain conditions. These conditions include unreimbursed medical expenses, the purchase of the participants' principal residence, the payment of postsecondary education tuition, or to prevent eviction or foreclosure from the participant's principal residence. A participant's right to make deferrals to the Plan will be suspended for six months after the receipt of a hardship withdrawal. No hardship withdrawals were made for the year ended December 31, 2010.

Benefit Payments

A distribution can be made to a participant, if requested, due to death, disability, retirement, or termination of employment from the Company. This distribution may be deferred until a later date. When the distribution is requested, the vested account balance will be distributed in a lump sum as either (a) a cash distribution, (b) a direct rollover distribution or (c) a combination cash distribution and direct rollover distribution. However, the distribution cannot be postponed if the participant's vested account balance is $1,000 or less. In this case, the vested balance will be distributed as a lump sum without the participant's consent. Upon reaching the age of 59 ½, the participant may request an "in-service" distribution.

Corrective Distributions

During 2010, the Plan refunded $48,205 to certain active participants to return to them excess deferral contributions as required to satisfy the relevant nondiscrimination provisions of the Plan. The refunds are reflected in the accompanying statement of changes in net assets available for benefits as corrective distributions.

1. PLAN DESCRIPTION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Forfeitures

Forfeitures are created when participants terminate employment before becoming entitled to their full benefits under the Plan. These forfeited amounts are used to reduce the Company's contributions to the Plan. As of December 31, 2010 and 2009, forfeited nonallocated amounts were $18,885 and $16,154, respectively. For the year ended December 31, 2010, no forfeitures were used to reduce the Company's contributions.

Plan Termination

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

Administrative Expenses

The Trustee assumes the administrative costs of the Plan with the exception of certain expenses, such as loan processing fees, which are paid directly by the participants in the Plan, and other administrative expenses of the Plan, such as audit fees, which are paid the Company. The payment of administrative expenses by the Company and the Plan constitutes an exempt party-in-interest transactions as defined by ERISA. For the year ended December 31, 2010, costs paid by the Plan and by the Company were not significant.

Basis of Accounting

The financial statements of the Plan are prepared under the modified cash basis method of accounting. Under this method, income including interest on notes receivable from participants, is generally recognized when received and expenses are generally recognized when paid. Investments have been recorded at their fair market values. Accordingly, these statements are not intended to purport financial position or the results of operations in conformity with accounting principles generally accepted in the United States of America.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

1. PLAN DESCRIPTION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Valuation of Investments and Income Recognition

Investments are stated at fair value. The fair value in mutual funds and money market fund are based upon quoted market prices of the underlying investments. Purchases and sales of securities are recorded on a trade-date basis. Interest and dividend income is recorded when received. The net realized and unrealized gains and losses are reflected in the statement of changes in net assets available for benefits as net appreciation (depreciation) in the fair value of investments.

Risks and Uncertainties

The Plan provides for various investment options. Investment securities are exposed to various risks, such as interest rate, market and credit. 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 and the statement of changes in net assets available for benefits.

Plan Amendment

There were no amendments to the Plan during the year ended December 31, 2010.

Subsequent Events

The Plan has evaluated subsequent events through August 3, 2011, the date the financial statements were available to be issued.

2. TAX STATUS

The Plan has adopted the Fidelity Management & Research Co. Prototype Non-Standardized Safe Harbor Profit Sharing Plan with CODA, which has received a favorable opinion letter from the Internal Revenue Service dated October 9, 2003, stating that the written form of the prototype plan is acceptable under the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

2. TAX STATUS (continued)

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 IRS. The plan administrator 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 the liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions and the Plan could be subject to income tax if certain issues were found by the IRS that could result in the disqualification of the Plan's tax-exempt status; however, there are currently no audits for any tax periods in progress.

3. INFORMATION CERTIFIED BY THE TRUSTEE (UNAUDITED)

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Section 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA states, in part, that any statement of information prepared and certified by the Custodian need not be audited or reported on by an independent public accountant. Pursuant to that regulation, the Plan Administrator has instructed its independent public accountants, Squar, Milner, Peterson, Miranda & Williamson, LLP, not to perform any auditing procedures with respect to information certified as complete and accurate by the Trustee as of and for the year ended December 31, 2010.

4. INVESTMENTS

The following was derived from information provided and certified by the Trustee and presents investments that represent five percent or more of the Plan's net assets at December 31, 2010 and 2009:

	2010	2009
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** less than five percent of the Plan's net assets*

5. FAIR VALUE MEASUREMENTS

The Plan adopted the provisions of FASB Accounting Standards Codification 820, *Fair Value Measurements and Disclosures*, or ASC 820, with respect to its investments. ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. ASC 820 establishes a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs.

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5. FAIR VALUE MEASUREMENTS (continued)

The following table set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010 and 2009:

	Asset Fair Value as of December 31, 2010			
	Level 1	**Level 2**	**Level 3**	**Total**
Money market funds	$ 109,095	$ –	$ –	$ 109,095
Mutual funds				
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Stock investment – mid cap	117,206	–	–	117,206
Stock investment – small cap	58,806	–	–	58,806
Stock investment – international	75,745	–	–	75,745
Stock investment – specialty	88,912	–	–	88,912
Stock investment - other	–	–	–	–
Blended investments	1,129,334	–	–	1,129,334
Bond investments	203,548	–	–	203,548
Investments, at fair value	$ 2,340,946	$ –	$ –	$ 2,340,946

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SUPPLEMENTAL SCHEDULE

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(HELD AT END OF YEAR)
December 31, 2010

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*	FID HIGH INCOME	Mutual Funds		64,137
	SPARTAN 500 INDEX	Mutual Funds		15,554
*	FID LARGE CAP VALUE	Mutual Funds		13,043
*	FID FREEDOM 2040	Mutual Funds		231,677
*	FID FREEDOM 2005	Mutual Funds		309
*	FID FREEDOM 2015	Mutual Funds		84,953
*	FID FREEDOM 2025	Mutual Funds		48,224
*	FID FREEDOM 2035	Mutual Funds		82,544
*	FID FREEDOM 2045	Mutual Funds		116,442
*	FID FREEDOM 2050	Mutual Funds		140,820
		Total investments		$ 2,340,946
*	Notes receivable from participants	Interest rate at 5% per annum		$ 42,245

* Represents a party-in-interest

See independent auditors' report.