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;
- [ ] 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
DALLAS NEPHROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 004

1c Effective date of plan 07/01/1982

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
DALLAS NEPHROLOGY ASSOCIATES, P.A.

1420 VICEROY DRIVE
DALLAS, TX 75235

2b Employer Identification Number (EIN)
75-1366650

2c Sponsor's telephone number
214-358-2300

2d Business code (see instructions)
621111

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.	10/11/2011	ANNE LINSTEADT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/03/2011	RUBEN VELEZ
	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")
DALLAS NEPHROLOGY ASSOCIATES, P.A.

1420 VICEROY DRIVE
DALLAS, TX 75235

3b Administrator's EIN
75-1366650

3c Administrator's telephone number
214-358-2300

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**	323
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**	399
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	5
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	404
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	404
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	316
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	22
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)	X	**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
DALLAS NEPHROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500
DALLAS NEPHROLOGY ASSOCIATES, P.A.

D Employer Identification Number (EIN)
75-1366650

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

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

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

BANK OF AMERICA

94-1687665

(b) Enter name and EIN or address of person who provided you disclosures 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)

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

(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?
52 60 63 64 68 72 99	CONTRACT ADMINISTRATOR	2600	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

MERRILL LYNCH PIERCE FENNER & SMITH

13-5674085

(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?
15 52 56 59 60 62 63 72	RECORDKEEPER	5530	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

(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
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
TOTAL RETURN MFS 04-2468583	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
MFS INTERNATIONAL VALUE FUND 04-3158862	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	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.
SELECT INDEXED EQUITY FUND 04-3410047	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	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.
SELECT FUNDAMENTAL VALUE FUND 04-3584138	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
COLUMBIA SMALL CAP VALUE I FUND 04-6550896	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60 99	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.
OPPENHEIMER MONEY MARKET FUND 13-2776909	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
BLACKROCK BASIC VALUE FUND 13-2895755	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
PRUDENTIAL HIGH-YIELD FUND 13-2974999	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
LAZARD EMERGING MARKETS FUND 13-3777242	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
MUNDER MID CAP CORE GROWTH FUND 20-5982541	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
JPMORGAN SMALL CAP GROWTH FUND 26-3613641	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
VICTORY SPECIAL VALUE FUND 31-1387259	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	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 TOTAL RETURN FUND 33-0239892	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
JP MORGAN SMALL CAP EQUITY FUND 33-1043149	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
AMERICAN FUNDS GROWTH FUND OF AMERI 52-0792143	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
SOCIAL INVESTMENT EQUITY CALVERT 52-1531866	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
CALVERT SOCIAL INVESTMENT BOND FUND 52-1531869	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
INVESCO REAL ESTATE FUND 77-0613586	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
AMERICAN FUNDS EUROPACIFIC GROWTH F 95-6810128	BASIS POINTS * PLAN ASSETS

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2010

This Form is Open to Public Inspection.

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

A Name of plan
DALLAS NEPHROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 004

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
DALLAS NEPHROLOGY ASSOCIATES, P.A.

D Employer Identification Number (EIN)
75-1366650

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT PRESERVATION TRUST

b Name of sponsor of entity listed in (a): BANK OF AMERICA, N.A.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
22-6484011-001	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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
DALLAS NEPHROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500
DALLAS NEPHROLOGY ASSOCIATES, P.A.

D Employer Identification Number (EIN)
75-1366650

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)	54916	0
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	2931	0
(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)	757888	854675
(9) Value of interest in common/collective trusts	1c(9)	6753334	0
(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)	24820127	36163770
(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)	0	0
	(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	32389196	37018445
	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	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	32389196	37018445

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)	1337816	
	(B) Participants	2a(1)(B)	1465308	
	(C) Others (including rollovers)	2a(1)(C)	252361	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		3055485
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	-2864	
	(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)	42636	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		39772
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	828858	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		828858
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	39703058	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	37604875	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		2098183

		(a) Amount	(b) Total
2b **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-132517	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		-132517
(6) Net investment gain (loss) from common/collective trusts	2b(6)		120570
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(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)		341301
c Other income	2c		461082
d Total income. Add all **income** amounts in column (b) and enter total	2d		6812734
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2035439	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		2035439
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		10289
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	5510	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	2620	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		8130
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2053858
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		4758876
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		129627

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: BLAND, GARVEY, EADS, HEDLOCK & DEPP **(2)** EIN: 75-1854024

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		1000000
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)
DALLAS NEPHROLOGY ASSOCIATES, P.A. RETIREMENT PLAN AND TRUST	75-1366650	006

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
DALLAS NEPHROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500
DALLAS NEPHROLOGY ASSOCIATES, P.A.

D Employer Identification Number (EIN)
75-1366650

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): 04-1590850 22-3513863

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):

Dallas Nephrology Associates
401(k) Profit Sharing Plan

Independent Auditors' Report
and Financial Statements

Years Ended December 31, 2010 and 2009

BLAND
GARVEY
EADS
MEDLOCK
+DEPPE
P.C.

INDEPENDENT AUDITORS' REPORT

To the Dallas Nephrology Associates
401(k) Profit Sharing Plan and Participants

We were engaged to audit the accompanying statement of net assets available for plan benefits of Dallas Nephrology Associates 401(k) Profit Sharing Plan as of December 31, 2010 and 2009, and the related statement of changes in net assets available for plan benefits for the year ended December 31, 2010, and the supplemental schedule of assets held at end of year as of December 31, 2010. These financial statements and the supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the U. S. 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 C, which was certified by Massachusetts Mutual Life Insurance Company, the trustee of the Plan, except for comparing the information with the related information included in the 2010 financial statements and the 2010 supplemental schedule. Additionally, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by Bank of America, N.A., (formally the Merrill Lynch Trust Company of Texas), the trustee of the Plan, except for comparing the information with the related information included in the 2010 and 2009 financial statements. We have been informed by the Plan administrator that the trustees hold the Plan's investment assets and execute investment transactions. The Plan administrator has obtained a certification from the trustees as of and for the years ended December 31, 2010 and 2009, that the information provided to the Plan administrator by the trustees is complete and accurate.

Because of the significance of the information in the Plan's 2010 and 2009 financial statements that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule as of and for the years ended December 31, 2010 and 2009. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustees, have been audited by us in accordance

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with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the U. S. Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Bland, Garvey, Eads, Medlock + Deppe, P.C.

September 28, 2011

DALLAS NEPHROLOGY ASSOCIATES 401(k) PROFIT SHARING PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
December 31, 2010 and 2009

ASSETS

	2010	2009
Investments		
At fair value (Note C)		
Mutual funds	$ 36,163,767	$ 24,820,046
Common/collective trusts	-	7,245,289
	36,163,767	32,065,335
Participant notes receivable	854,675	757,888
	37,018,442	32,823,223
Receivables		
Employer's contribution	1,300,201	1,337,816
Employees' contribution	23,226	54,916
Other receivables	-	3,014
	1,323,427	1,395,746
	38,341,869	34,218,969

LIABILITIES

Total liabilities	-	-
Net assets reflecting investments at fair value	38,341,869	34,218,969
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	-	(491,955)
Net assets available for Plan benefits	$ 38,341,869	$ 33,727,014

See independent auditors' report and accompanying notes to financial statements.

DALLAS NEPHROLOGY ASSOCIATES 401(k) PROFIT SHARING PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
For the Year Ended December 31, 2010

ADDITIONS TO NET ASSETS ATTRIBUTED TO		
Investment income, net of investment expenses (Note C)		
Net appreciation in fair value of assets	$	2,849,007
Interest		42,636
Dividends		828,858
		3,720,501
Contributions		
Employer		1,300,201
Employee		1,488,534
Rollover		252,361
		3,041,096
Total additions		6,761,597
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO		
Benefits paid to participants		1,990,939
Deemed distributions		17,662
Administrative expenses		5,530
Other		2,984
Total deductions		2,017,115
Increase in net assets before net transfers out		4,744,482
NET TRANSFERS OUT (Note O)		129,627
Net increase in net assets		4,614,855
NET ASSETS AVAILABLE FOR PLAN BENEFITS		
Beginning of the year		33,727,014
End of the year	$	38,341,869

See independent auditors' report and accompanying notes to financial statements.

NOTE A – DESCRIPTION OF PLAN

The following description of the Plan provides only general information. Participants should refer to the Plan documents for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution profit sharing plan covering all employees of the Company who have at least one year of service and are age 21 or older. The Plan was formally adopted July 1, 1982, and was effective as of that date. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. Effective November 1, 2010, a Massachusetts Mutual Life Insurance Company Prototype Plan was adopted. This Plan covers all employees of the Company who have at least six months of service and are age 21 or older.

Effective November 1, 2010, the Board of Directors of Dallas Nephrology Associates ("The Board") appointed State Street Bank and Trust as Trustees of the Plan. The Board appointed Massachusetts Mutual Life Insurance Company as investment manager and contract administrator of the Plan effective November 1, 2010.

The financial statements were approved for issue on September 28, 2011, which is the date the financial statements are available to be issued. Subsequent events were evaluated by the Plan Sponsor through September 28, 2011, of which there were none.

401(k) provisions

Contributions are by salary reduction and are at the employee's discretion within the limits imposed by the 401(k) provisions of the Plan and the applicable Internal Revenue Code sections. The participant accounts are "participant directed accounts."

Contributions

Employer 401(k) contributions and employer profit sharing contributions are determined on an annual basis by the Board of Directors of the Company and are at the discretion of the Board of Directors within the limits imposed by the Plan documents and the applicable Internal Revenue Code sections. For 2010 and 2009, the Company made a matching contribution of 50% of each participant's 401(k) contribution, up to 6% of the participant's compensation. Additionally, the Company made a profit sharing contribution in the amount of $755,604 for 2010 and $777,989 for 2009.

NOTE A – DESCRIPTION OF PLAN

Participant accounts

Each participant's account is credited with the participant's 401(k) contribution, if any, and an allocation of (a) the Company's contribution, (b) investment experience on those amounts, and (c) forfeitures of terminated participants' nonvested amounts. Allocations are based on participants' compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Vesting

Vesting in the participants' accounts is based on years of service and the type of contribution made to the profit sharing account. A participant is 100% vested immediately on participant 401(k) and/or rollover contributions. A participant is 100% vested after six years of credited service on employer contributions to the profit sharing account and the employer matching 401(k) account. The vesting schedule is as follows:

Years of Service	Vesting %
0 to 1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Participant loans

The Plan allows participants to borrow fifty percent, up to $50,000, of their vested account balance from the Plan at any time; however, only one new loan is allowed per year, and a participant can have no more than two loans outstanding at any given time. The rate of interest is determined as the prime rate plus 1/2% on the date of the loan. Loan payments are typically made through a payroll check deduction. The notes are collateralized by the participant's vested interest in the Plan. Effective June 1, 2007, the Plan's loan policy was amended to allow one additional loan to a participant if the additional loan is classified as a "hardship loan" as determined by the Administrator. A loan is considered a "hardship loan" only if the loan is made in conjunction with an immediate and heavy financial need and is necessary to satisfy the immediate and heavy financial need within the meaning of Section V.9.3 of the Plan.

NOTE A – DESCRIPTION OF PLAN

Payment of benefits

Distributions of participants' account balances occur only upon retirement, death, hardship, in-service distribution or other termination of employment. A participant or participant's beneficiary may receive distributions under one of several options. The options allow for payment in lump-sum distributions of cash or transfer to an individual retirement account or other brokerage account.

Investing options

Upon enrollment in the Plan, a participant may direct employee contributions in any of the mutual fund investment options listed in Note C. Participants may change their investment options at any time.

Operating expenses

The Company absorbs all of the operating expenses related to the Plan.

Forfeitures

Forfeitures are allocated to existing participant's accounts based upon a ratio of the participant's compensation to gross plan compensation. The Company has not allocated forfeitures to participant accounts for the year ended December 31, 2010. The unallocated forfeited nonvested accounts totaled $38,443 and $19,938 at December 31, 2010 and 2009, respectively.

Funding policy

It is the policy of the Plan sponsor to remit the employee contributions as soon as administratively possible, but no later than 15 business days after the date of payroll. The employer contribution is made annually within nine months of the Plan's year end.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The summary of significant accounting policies of Dallas Nephrology Associates (Company) 401(k) Profit Sharing Plan (Plan) is presented to assist in understanding the Plan's financial statements. The financial statements and notes are representations of the Plan's management, who is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

Basis of accounting

The financial statements of the Plan are prepared under the accrual method of accounting except that the benefit distributions are recorded when paid.

Use of estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires plan management to make estimates and assumptions that affect the reported amounts of Plan assets, liabilities and changes therein, and disclosures of contingent assets and liabilities. Actual results could differ from those estimates.

Common collective trust fund

As described in Financial Accounting Standards Board's current authoritative literature, *Reporting of Fully Benefit-Responsive Investment Contracts Held by Certain Investment Companies Subject to the AICPA Investment Company Guide and Defined-Contribution Health and Welfare and Pension Plans* (the Standard), investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. As required by the Standard, the statement of net assets available for plan benefits should present the fair value of the investment contracts as well as the adjustment of the investment contracts from fair value to contract value. The statement of changes in net assets available for plan benefits is prepared on a contract value basis.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Merrill Lynch Retirement Preservation Trust is a common collective trust fund with underlying investments in investment contracts that are valued based on the underlying investments and then adjusted by the issuers to contract values. The fund may invest in fixed interest insurance investment contracts, money market funds, corporate and government bonds, mortgage-backed securities, bond funds, and other fixed income securities. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. Contract value represents contributions made to the fund, plus earnings, less participant withdrawals. The Merrill Lynch Retirement Preservation Trust maintains a net asset value of $1.

As of December 31, 2010, the balance in this fund was $0 as the fund was liquidated in order to transfer funds to the new Trustee. As of December 31, 2009, the balance in this fund was $7,245,289. The previous Trustee estimated that the contract value was approximately $492,000 less than the fair value at December 31, 2009.

Investment valuation and income recognition

Massachusetts Mutual Life Insurance Company (Mass Mutual) holds the Plan investments at December 31, 2010. Bank of America, N.A. held the Plan investments at December 31, 2009. The fair value per unit/share is stated at quoted market prices as determined by Mass Mutual at December 31, 2010, and Bank of America, N.A. at December 31, 2009. Participant loans are valued at cost. Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis.

The Plan presents, in the statement of changes in net assets available for plan benefits, the net appreciation (depreciation) in the fair value of its investments, which consists of the realized gains (losses) and the unrealized appreciation (depreciation) on those investments.

Benefit payments

Benefits are recorded when paid.

NOTE C – INFORMATION PREPARED AND CERTIFIED BY THE TRUSTEE (UNAUDITED)

At December 31, 2010, the Plan's investments were held by Mass Mutual, the Trustee. At December 31, 2009, the Plan's investments were held by Bank of America, N.A., the Trustee. The following is a summary of the Plan's financial information that is included in the accompanying financial statements and supplemental schedule based on information certified by the Trustees as complete and accurate in accordance with Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting Disclosure under the Employee Retirement Income Security Act of 1974.

	2010	2009
Investments, at fair value		
Common/collective trust		
Merrill Lynch Retirement Preservation Trust	$ -	$ 7,245,289
Investments, at fair value		
Mutual funds		
AIM International Growth Fund	$ -	$ 833,960
AIM Real Estate Fund	-	66,330
American Funds: EuroPacific Growth Fund	837,351	-
American Growth Fund of America	2,160,316	1,868,792
Calvert Social Invest Fund BD Portf	19,127	1,013
Calvert Social Equity Fund	72,527	33,023
Columbia Small Cap Value I	101,521	69,181
Davis NY Venture Fund	-	1,281,315
Davis NY Venture Fund GM	-	1,357,955
Dryden High Yield Fund	-	215,654
Invesco Real Estate Fund	113,562	-
JP Morgan Small Cap Equity Fund	2,135,565	591,185
JP Morgan Small Cap Equity Fund Class GM	-	1,118,721
JP Morgan Small Cap Growth Fund	109,336	29,462
Lazard (Threadneedle) Emerging	159,097	45,275
Manning & Napier Pro-Blend Conservative Term	11,959	-
Manning & Napier Pro-Blend Extended Term	106,714	-
Manning & Napier Pro-Blend Maximum Term	30,601	-
Manning & Napier Pro-Blend Moderate Term	175,375	-
Merrill Lynch Blackrock Basic Value Fund Class D	1,447,626	1,494,935
Merrill Lynch Corporate Bond Hi Income Fund D	-	21
Merrill Lynch S&P 500 Index Fund Class A	-	2,426,755

NOTE C – INFORMATION PREPARED AND CERTIFIED BY THE TRUSTEE (UNAUDITED)

	2010	2009
MFS International Value Fund A	$ 3,050,285	$ 914,630
MFS International Value Fund A GM	-	1,755,112
MFS Total Return Fund	2,174,719	1,986,502
Pimco Total Return Fund Class A	7,843,267	2,904,148
Munder Mid Cap Core Growth	144,185	150,426
Oppenheimer Money Market	7,812,686	-
Pimco Total Return Fund Class A GM	-	4,414,995
Prudential High Yield Fund	275,400	-
Select Fundamental Value Fund	18,144	-
Select Indexed Equity Fund (Northern Trust)	5,898,461	-
Victory Special Value Fund Class A	1,465,943	128,812
Victory Special Value Fund Class A GM	-	1,131,844
	$ 36,163,767	$ 24,820,046
Other		
Participant notes receivable	$ 854,675	$ 757,888
Investment income, net of investment expenses	$ 3,720,501	

The following presents the fair value of investments that represent 5% or more of the Plan's net assets as of December 31, 2010 and 2009. All investments of the Plan are participant-directed.

	2010	2009
Oppenheimer Money Market	$ 7,812,686	$ -
Pimco Total Return Fund	7,843,267	2,904,148
Select Indexed Equity Fund	5,898,461	-
MFS International Value Fund	3,050,285	-
MFS Total Return Fund	2,174,719	1,986,502
American Growth Fund of America	2,160,315	1,868,792
JP Morgan Small Cap Equity Fund	2,135,564	-
Pimco Total Return Fund Class A GM	-	4,414,995
Merrill Lynch Retirement Preservation Trust	-	7,245,289
Merrill Lynch S&P 500 Index Fund Class A	-	2,426,755
MFS International Value Fund GM	-	1,755,112

NOTE C – INFORMATION PREPARED AND CERTIFIED BY THE TRUSTEE (UNAUDITED)

During the year ended December 31, 2010, the Plan's investments (including investments purchased, sold, as well as held during the year) appreciated (depreciated) in fair value or contract value, as appropriate, determined by quoted market prices as follows:

Mutual funds/common collective trusts	$ 2,849,007

NOTE D – DERIVATIVES

The Plan has no instruments that, in whole or part, are accounted for as a derivative instrument under current authoritative literature, *Accounting for Derivative Instruments and Hedging Activities,* during the current plan year.

NOTE E – FAIR VALUE MEASUREMENTS

Current authoritative literature, *Fair Value Measurements* (the Standard), establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under the Standard are described as follows:

Level 1	Observable inputs such as quoted prices in active markets for identical assets or liabilities.
Level 2	Inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly; these include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in markets that are not active.
Level 3	Unobservable inputs reflecting management's own assumptions about the inputs used in pricing the asset or liability.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Following is a description of the valuation methodologies used for assets measured at fair value.

NOTE E – FAIR VALUE MEASUREMENTS

Mutual Funds and Common/Collective Trusts: Valued at the net asset value (NAV) of shares held by the Plan at year end.

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

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

	Assets at Fair Value as of December 31, 2010			
	Level 1	Level 2	Level 3	Total
Mutual funds	$ 36,163,767	$ -	$ -	$ 36,163,767
Total assets at fair value	$ 36,163,767	$ -	$ -	$ 36,163,767

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

	Assets at Fair Value as of December 31, 2009			
	Level 1	Level 2	Level 3	Total
Mutual funds	$ 24,820,046	$ -	$ -	$ 24,820,046
Common/collective crusts	7,245,289	-	-	7,245,289
Total assets at fair value	$ 32,065,335	$ -	$ -	$ 32,065,335

NOTE F – PLAN AMENDMENTS

Effective November 1, 2010, the Plan adopted the Amended and Restated Dallas Nephrology Associates 401(k) Profit Sharing Plan. The amended and restated plan document is the MassMutual Life Insurance Company prototype defined contribution plan.

The Plan completed a restatement of the plan document for the EGTRRA tax law changes effective January 1, 2009. The adoption agreement in conjunction with the Merrill Lynch Prototype Defined Contribution Plan and Trust Base Plan Document amended and restated the plan document in its entirety in order to comply with current plan qualification requirements under amendments to the Internal Revenue Code.

NOTE G – SEPARATED PARTICIPANTS WITH VESTED BENEFITS

There were three and two terminated participants with vested benefits of $50,493 and $27,992 as of December 31, 2010 and 2009, respectively.

NOTE H – PARTICIPANT LOANS IN DEFAULT

There was one participant loan in the amount of $922 in default at December 31, 2010. There were two participant loans in the amount of $6,211 in default at December 31, 2009. A loan is determined to be in default once loan payments have ceased for 90 days.

NOTE I – DETERMINATION LETTER

The Internal Revenue Service (IRS) has determined and informed the Company by letter dated May 11, 2009, that the form of the Plan is qualified under the appropriate sections of the Code. The Plan has been amended since receiving the determination letter. The Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

NOTE J – PLAN TERMINATION

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

NOTE K – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for plan benefits per the financial statements at December 31, 2010, to Form 5500:

Net assets available for plan benefits per the financial statements	$ 38,341,869
Accrued contribution receivables not recorded on Form 5500	(1,323,424)
Net assets available for plan benefits per the Form 5500	$ 37,018,445

NOTE L – RELATED-PARTY TRANSACTIONS

Bank of America N.A., a federally chartered savings bank, acted as trustee and custodian of the Plan from January 1, 2010, to October 31, 2010. Additionally, certain mutual funds offered as investment options under the Plan are managed by Merrill Lynch Investment Managers, L.P.

Massachusetts Mutual Life Insurance Company, acted as trustee and custodian of the Plan from November 1, 2010, to December 31, 2010. Certain mutual funds offered as investment options under the Plan are managed by Massachusetts Mutual Life Insurance Company.

The Company provides certain accounting, administrative, and investment management services to the Plan for which no fees are charged. These transactions are exempt party-in-interest transactions.

The Plan allows for participant loans. These loans qualify as party-in-interest transactions. However, these transactions are exempt from the prohibited transaction rules.

NOTE L – RELATED-PARTY TRANSACTIONS

Oppenheimer Funds Distributor, Inc. is the designated provider of individual retirement accounts that are established and maintained for automatic rollovers from the Plan for mandatory distributions greater than $1,000 if the participant does not elect either a direct rollover or to receive a distribution of their account balance.

On behalf of Bank of America, N.A., a Form 5500 was filed for the Collective Investment Trusts for fiscal year ended December 31, 2009. Bank of America, N.A. is the trustee for the following collective investment trust funds: Equity Index Trust and Retirement Preservation Trust, Merrill Lynch Aggregate Bond Index Trust, Core Bond Trust, International Index Trust, Mid-Cap Index Trust, Small Cap Index Trust, Large Cap Value Index Trust and Large Cap Growth Index Trust.

NOTE M – RISKS AND UNCERTAINTIES

The Plan invests in a variety of investment funds. Investments in general are exposed to various risks, such as interest rate, credit, and overall volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for plan benefits.

NOTE N – INCOME TAX STATUS

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 Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. 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 a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE O – PLAN TRANSFERS

Effective December 15, 2010, the Board of Directors approved a Puerto Rico 401(k) Profit Sharing Plan be created at Massachusetts Mutual Life Insurance Company. The assets of all Puerto Rico employees in the amount of $129,627 were transferred into this Plan.

SUPPLEMENTAL INFORMATION

DALLAS NEPHROLOGY ASSOCIATES 401(k) PROFIT SHARING PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2010

EIN #75-1366650 PLAN #004

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(e) Current value
*	Investment Company – Massachusetts Mutual Life Insurance Company		
	American Growth	Mutual fund	$ 2,160,315
	Columbia	Mutual fund	101,521
	Oppenheimer	Mutual fund	7,812,686
	Lazard	Mutual fund	159,097
	Victory	Mutual fund	1,465,943
	Munder Funds	Mutual fund	144,185
	AIM	Mutual fund	113,562
	JP Morgan	Mutual fund	2,135,564
	MFS Investment Management	Mutual fund	3,050,285
	Blackrock	Mutual fund	1,447,626
	Prudential	Mutual fund	275,400
	JP Morgan	Mutual fund	109,336
	MFS Investment Management	Mutual fund	2,174,719
	American Funds	Mutual fund	837,351
	Mass Mutual Select	Mutual fund	18,145
	Mass Mutual Select	Mutual fund	5,898,461
	Calvert	Mutual fund	72,527
	Calvert	Mutual fund	19,127

See independent auditors' report and accompanying notes to financial statements.

DALLAS NEPHROLOGY ASSOCIATES 401(k) PROFIT SHARING PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2010

EIN #75-1366650 PLAN #004

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(e) Current value
	Investment Company – Massachusetts Mutual Life Insurance Company		
	Allianz Global Investors	Mutual fund	$ 7,843,267
	Manning & Napier	Mutual fund	11,960
	Manning & Napier	Mutual fund	175,375
	Manning & Napier	Mutual fund	106,714
	Manning & Napier	Mutual fund	30,601
			$36,163,767
*	Participant loans	3.75% - 8.75%	$ 854,675

See independent auditors' report and accompanying notes to financial statements.

A Name of Plan	B Three-digit plan Number	
Dallas Nephrology Associates 401(k) Profit Sharing Plan		**004**
C Plan sponsor's name as shown on line 2a of Form 5500	**D Employer Identification Number**	
Dallas Nephrology Associates	**751366650**	

Schedule H, line 4i - Schedule of Assets (Held At End of Year)

(a)	(b) Identity of issue, borrower, lessor, or similar part	(c) Description of investment including maturity date, rate of interest,collateral, par, or maturity value	(d) Cost	(e) Current Value
*	MassMutual Premier	Holding Account - MF-G	0	0
*	Columbia	MF-101	95,307	101,521
*	Oppenheimer	MF-123	7,774,244	7,812,687
*	Lazard	MF-177	155,708	159,097
*	Victory	MF-321	1,370,877	1,465,943
*	Munder Funds	MF-508	134,696	144,186
*	AIM	MF-678	109,979	113,562
*	JP Morgan	MF-752	2,047,804	2,135,565
*	MFS Investment Management	MF-950	3,014,139	3,050,285
*	BlackRock	MF-953	1,381,819	1,447,627
*	Prudential	MF-997	276,177	275,399
*	JP Morgan	MF-998	103,838	109,336
*	MFS Investment Management	MF-BQ	2,126,899	2,174,719
*	American Funds	MF-HW	2,078,522	2,160,316
*	Calvert	MF-JN	19,430	19,127
*	American Funds	MF-KR	832,555	837,351
*	MassMutual Select	MF-LK	17,180	18,145
*	MassMutual Select	MF-LX	5,672,101	5,898,461
*	Calvert	MF-WN	69,095	72,527
*	Allianz Global Investors	MF-WZ	8,289,506	7,843,268
*	Manning & Napier	MF-XC	11,887	11,960
*	Manning & Napier	MF-XD	176,824	175,375
*	Manning & Napier	MF-XE	104,348	106,714
*	Manning & Napier	MF-XM	29,924	30,601
	Participant Loans	3.750000 - 8.750000	0	854,675

A Name of Plan	B Three-digit Plan Number
Dallas Nephrology Associates 401(k) Profit Sharing Plan	**004**
C Plan sponsor's name as shown on line 2a of Form 5500	**D Employee Identification Number**
Dallas Nephrology Associates	**751366650**

Schedule H, line 4j - Schedule of Reportable Transactions

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease Rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
JP Morgan	MF-752	2,002,683	0		0	0	0	0
American F	MF-HW	2,111,127	0		0	0	0	0
MassMutual	MF-LX	5,615,317	0		0	0	0	0
Allianz Glob	MF-WZ	8,143,259	0		0	0	0	0
MFS Invest	MF-BQ	2,117,745	0		0	0	0	0
MFS Invest	MF-950	3,025,711	0		0	0	0	0
Oppenheim	MF-123	8,144,423	0		0	0	0	0

A Name of Plan	B Three-digit plan Number
Dallas Nephrology Associates 401(k) Profit Sharing Plan	**004**
C Plan sponsor's name as shown on line 2a of Form 5500	**D Employer Identification Number**
Dallas Nephrology Associates	**751366650**

Schedule C Formula Description and/or EIC Statement Description

Service Provider Name	Service Provider EIN	Service Provider Address	Formula / EIC Statement
Allianz Global Investors	330239892		MassMutual provided the Plan with the required written disclosure for Management Fees received by Allianz Global Investors with respect to PIMCO Total Return Fund (MF-WZ).
Allianz Global Investors	330239892		MassMutual provided the plan with the required written disclosure for Other Fees received by Allianz Global Investors with respect to PIMCO Total Return Fund (MF-WZ).
American Funds	520792143		MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to American Funds Growth Fund of America (MF-HW).
American Funds	520792143		MassMutual provided the plan with the required written disclosure for Other Fees received by American Funds with respect to American Funds Growth Fund of America (MF-HW).
American Funds	956810128		MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to American Funds EuroPacific Growth Fund (MF-KR).
American Funds	956810128		MassMutual provided the plan with the required written disclosure for Other Fees received by American Funds with respect to American Funds EuroPacific Growth Fund (MF-KR).
BlackRock	132895755		MassMutual provided the Plan with the required written disclosure for Management Fees received by BlackRock with respect to Blackrock Basic Value Fund (MF-953).
BlackRock	132895755		MassMutual provided the plan with the required written disclosure for Other Fees received by BlackRock with respect to Blackrock Basic Value Fund (MF-953).
Calvert	521531866		MassMutual provided the Plan with the required written disclosure for Management Fees received by Calvert with respect to Social Investment Equity (Calvert) (MF-WN).
Calvert	521531866		MassMutual provided the plan with the required written disclosure for Other Fees received by Calvert with respect to Social Investment Equity (Calvert) (MF-WN).
Calvert	521531869		MassMutual provided the Plan with the required written disclosure for Management Fees received by Calvert with respect to Calvert Social Investment Bond Fund (MF-JN).
Calvert	521531869		MassMutual provided the plan with the required written disclosure for Other Fees received by Calvert with respect to Calvert Social Investment Bond Fund (MF-JN).
Columbia	046550896		MassMutual provided the Plan with the required written disclosure for Management Fees received by Columbia with respect to Columbia Small Cap Value I Fund (MF-101).
Columbia	046550896		MassMutual provided the plan with the required written disclosure for Other Fees received by Columbia with respect to Columbia Small Cap Value I Fund (MF-101).
Invesco	770613586		MassMutual provided the Plan with the required written disclosure for Management Fees received by Invesco with respect to Invesco Real Estate Fund (MF-678).
Invesco	770613586		MassMutual provided the plan with the required written disclosure for Other Fees received by Invesco with respect to Invesco Real Estate Fund (MF-678).
JP Morgan	263613641		MassMutual provided the Plan with the required written disclosure for Management Fees received by JP Morgan with respect to JPMorgan Small Cap Growth Fund (MF-998).
JP Morgan	263613641		MassMutual provided the plan with the required written disclosure for Other Fees received by JP Morgan with respect to JPMorgan Small Cap Growth Fund (MF-998).
JP Morgan	331043149		MassMutual provided the Plan with the required written disclosure for Management Fees received by JP Morgan with respect to JP Morgan Small Cap Equity Fund (MF-752).
JP Morgan	331043149		MassMutual provided the plan with the required written disclosure for Other Fees received by JP Morgan with respect to JP Morgan Small Cap Equity Fund (MF-752).
Lazard	133777242		MassMutual provided the Plan with the required written disclosure for Management Fees received by Lazard with respect to Lazard Emerging Markets Fund (MF-177).

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Lazard	133777242	MassMutual provided the plan with the required written disclosure for Other Fees received by Lazard with respect to Lazard Emerging Markets Fund (MF-177).
Manning & Napier	160995736	MassMutual provided the plan with the required written disclosure for Administrative Fees received by Manning & Napier with respect to Manning & Napier Pro-Blend Conservative Term Series Fund (MF-XC).
Manning & Napier	160995736	MassMutual provided the plan with the required written disclosure for Administrative Fees received by Manning & Napier with respect to Manning & Napier Pro-Blend Extended Term Series Fund (MF-XE).
Manning & Napier	160995736	MassMutual provided the plan with the required written disclosure for Administrative Fees received by Manning & Napier with respect to Manning & Napier Pro-Blend Maximum Term Series Fund (MF-XM).
Manning & Napier	160995736	MassMutual provided the plan with the required written disclosure for Administrative Fees received by Manning & Napier with respect to Manning & Napier Pro-Blend Moderate Term Series Fund (MF-XD).
Manning & Napier	160995736	MassMutual provided the Plan with the required written disclosure for Management Fees received by Manning & Napier with respect to Manning & Napier Pro-Blend Conservative Term Series Fund (MF-XC).
Manning & Napier	160995736	MassMutual provided the Plan with the required written disclosure for Management Fees received by Manning & Napier with respect to Manning & Napier Pro-Blend Extended Term Series Fund (MF-XE).
Manning & Napier	160995736	MassMutual provided the Plan with the required written disclosure for Management Fees received by Manning & Napier with respect to Manning & Napier Pro-Blend Maximum Term Series Fund (MF-XM).
Manning & Napier	160995736	MassMutual provided the Plan with the required written disclosure for Management Fees received by Manning & Napier with respect to Manning & Napier Pro-Blend Moderate Term Series Fund (MF-XD).
Manning & Napier	160995736	MassMutual provided the plan with the required written disclosure for Shareholder Service Fees received by Manning & Napier with respect to Manning & Napier Pro-Blend Conservative Term Series Fund (MF-XC).
Manning & Napier	160995736	MassMutual provided the plan with the required written disclosure for Shareholder Service Fees received by Manning & Napier with respect to Manning & Napier Pro-Blend Extended Term Series Fund (MF-XE).
Manning & Napier	160995736	MassMutual provided the plan with the required written disclosure for Shareholder Service Fees received by Manning & Napier with respect to Manning & Napier Pro-Blend Maximum Term Series Fund (MF-XM).
Manning & Napier	160995736	MassMutual provided the plan with the required written disclosure for Shareholder Service Fees received by Manning & Napier with respect to Manning & Napier Pro-Blend Moderate Term Series Fund (MF-XD).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to Select Fundamental Value Fund (MF-LK).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to American Funds EuroPacific Growth Fund (MF-KR).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to American Funds Growth Fund of America (MF-HW).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Blackrock Basic Value Fund (MF-953).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Calvert Social Investment Bond Fund (MF-JN).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Columbia Small Cap Value I Fund (MF-101).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Invesco Real Estate Fund (MF-678).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to JP Morgan Small Cap Equity Fund (MF-752).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to JPMorgan Small Cap Growth Fund (MF-998).

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Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to MFS International Value Fund (MF-950).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Munder Mid Cap Core Growth Fund (MF-508).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to PIMCO Total Return Fund (MF-WZ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Prudential High-Yield Fund (MF-997).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Social Investment Equity (Calvert) (MF-WN).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Total Return (MFS) (MF-BQ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for float revenue received by MassMutual.
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Premier Money Market Fund (MF-G).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Select Fundamental Value Fund (MF-LK).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Select Indexed Equity Fund (MF-LX).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (13 basis points * plan assets) with respect to Select Indexed Equity Fund (MF-LX).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (26 basis points * plan assets) with respect to Select Fundamental Value Fund (MF-LK).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to American Funds EuroPacific Growth Fund (MF-KR).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to American Funds Growth Fund of America (MF-HW).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to Lazard Emerging Markets Fund (MF-177).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to PIMCO Total Return Fund (MF-WZ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (20 basis points * plan assets) with respect to MFS International Value Fund (MF-950).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (24 basis points * plan assets) with respect to Oppenheimer Money Market Fund (MF-123).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Blackrock Basic Value Fund (MF-953).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Calvert Social Investment Bond Fund (MF-JN).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Columbia Small Cap Value I Fund (MF-101).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Invesco Real Estate Fund (MF-678).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to JP Morgan Small Cap Equity Fund (MF-752).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to JPMorgan Small Cap Growth Fund (MF-998).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Munder Mid Cap Core Growth Fund (MF-508).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Prudential High-Yield Fund (MF-997).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Social Investment Equity (Calvert) (MF-WN).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Total Return (MFS) (MF-BQ).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with

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Company		respect to Victory Special Value Fund (MF-321).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Supplemental Fees of (14 basis points * plan assets) with respect to Oppenheimer Money Market Fund (MF-123).
MFS Investment Management	042468583	MassMutual provided the Plan with the required written disclosure for Management Fees received by MFS Investment Management with respect to Total Return (MFS) (MF-BQ).
MFS Investment Management	042468583	MassMutual provided the plan with the required written disclosure for Other Fees received by MFS Investment Management with respect to Total Return (MFS) (MF-BQ).
MFS Investment Management	043158862	MassMutual provided the Plan with the required written disclosure for Management Fees received by MFS Investment Management with respect to MFS International Value Fund (MF-950).
MFS Investment Management	043158862	MassMutual provided the plan with the required written disclosure for Other Fees received by MFS Investment Management with respect to MFS International Value Fund (MF-950).
Munder Funds	205982541	MassMutual provided the Plan with the required written disclosure for Management Fees received by Munder Funds with respect to Munder Mid Cap Core Growth Fund (MF-508).
Munder Funds	205982541	MassMutual provided the plan with the required written disclosure for Other Fees received by Munder Funds with respect to Munder Mid Cap Core Growth Fund (MF-508).
Oppenheimer	132776909	MassMutual provided the Plan with the required written disclosure for Management Fees received by Oppenheimer with respect to Oppenheimer Money Market Fund (MF-123).
Oppenheimer	132776909	MassMutual provided the plan with the required written disclosure for Other Fees received by Oppenheimer with respect to Oppenheimer Money Market Fund (MF-123).
Prudential	132974999	MassMutual provided the Plan with the required written disclosure for Management Fees received by Prudential with respect to Prudential High-Yield Fund (MF-997).
Prudential	132974999	MassMutual provided the plan with the required written disclosure for Other Fees received by Prudential with respect to Prudential High-Yield Fund (MF-997).
Victory	311387259	MassMutual provided the Plan with the required written disclosure for Management Fees received by Victory with respect to Victory Special Value Fund (MF-321).
Victory	311387259	MassMutual provided the plan with the required written disclosure for Other Fees received by Victory with respect to Victory Special Value Fund (MF-321).

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