

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
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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 single-employer plan; ☐ a multiple-employer plan; or ☐ a DFE (specify) ____
B	This return/report is: ☐ the first return/report; ☒ an amended return/report; ☐ the final return/report; ☐ a short plan year return/report (less than 12 months).
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information	
1a	Name of plan HEALTH DESIGN PLUS 401(K) PLAN	1b Three-digit plan number (PN) ▶ 001
		1c Effective date of plan 01/01/1997
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) HEALTH DESIGN PLUS 1755 GEORGETOWN RD. HUDSON, OH 44236	2b Employer Identification Number (EIN) 34-1593929 2c Sponsor's telephone number 330-656-1072 2d Business code (see instructions) 541990
	1755 GEORGETOWN RD. HUDSON, OH 44236	

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	M RUTH COLEMAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") HEALTH DESIGN PLUS 1755 GEORGETOWN RD. HUDSON, OH 44236	3b Administrator's EIN 34-1593929 3c Administrator's telephone number 330-656-1072
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	109
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	97
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	13
d Subtotal. Add lines 6a , 6b , and 6c	6d	110
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	110
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	73
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	2

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 2G 2J 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) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)
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SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection.
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan HEALTH DESIGN PLUS 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 HEALTH DESIGN PLUS	D Employer Identification Number (EIN) 34-1593929	

Part I	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

FIDELITY INVEST. INST. OPS. CO.

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64 37 65	RECORDKEEPER	550	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

(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.

(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

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 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 HEALTH DESIGN PLUS 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 HEALTH DESIGN PLUS	D Employer Identification Number (EIN) 34-1593929	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	274605	320528
(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)	38052	61140
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	2054860	2485595
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	2367517	2867263

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	2367517	2867263
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	44677	
(B) Participants	2a(1)(B)	260874	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		305551
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	67	
(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)	3797	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3864
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	25728	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		25728
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		327325
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		662468

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	162147	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		162147
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	575	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		575
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		162722

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		499746
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

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

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

(1) Name: SS&G FINANCIAL SERVICES, INC.

(2) EIN: 34-1945695

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

- 4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		250000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

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

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

5b(1) Name of plan(s)

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection.
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan <u>HEALTH DESIGN PLUS 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HEALTH DESIGN PLUS</u>	D Employer Identification Number (EIN) <u>34-1593929</u>

Part I	Distributions
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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	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

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

Schedule R (Form 5500) 2010
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

- 19** If the total number of participants is 1,000 or more, complete items (a) through (c)

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

**HEALTH DESIGN
PLUS 401(k)
PLAN**

***FINANCIAL
STATEMENTS***

***FOR THE
YEARS ENDED
DECEMBER 31,
2010 AND 2009***

HEALTH DESIGN PLUS 401(k) PLAN

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INDEPENDENT AUDITORS' REPORT

To the Participants and Plan Administrator of the
Health Design Plus 401(k) Plan
Hudson, Ohio

We were engaged to audit the accompanying statements of net assets available for benefits of the Health Design Plus 401(k) Plan (the Plan) as of December 31, 2010 and 2009, and the related statements of changes in net assets available for benefits for the years then ended and the supplemental schedule of assets (held at end of year) as of December 31, 2010. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in Note D, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2010 and 2009, that the information provided to the Plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, has been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

SS&G Financial Services, Inc.

CERTIFIED PUBLIC ACCOUNTANTS

Cleveland, Ohio
September 21, 2011

***Providing the
services that
bring solutions***

member of:
OSCPA, PCOAB, the AICPA's
Center for Audit Quality, and
The Leading Edge Alliance

HEALTH DESIGN PLUS 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	DECEMBER 31,	
	<u>2010</u>	<u>2009</u>
ASSETS		
Investments, at fair value		
Registered investment companies	\$ 2,485,595	\$ 2,054,860
Money market fund	<u>320,528</u>	<u>274,605</u>
Total investments	2,806,123	2,329,465
Receivables		
Employer contribution receivable	49,809	52,677
Employee contribution receivable	7,681	6,980
Notes receivable from participants	<u>61,140</u>	<u>38,052</u>
Total receivables	<u>118,630</u>	<u>45,032</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 2,924,753</u>	<u>\$ 2,427,174</u>

See accompanying notes to financial statements.

HEALTH DESIGN PLUS 401(K) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	FOR THE YEARS ENDED DECEMBER 31,	
	<u>2010</u>	<u>2009</u>
ADDITIONS IN NET ASSETS ATTRIBUTED TO:		
Net appreciation in fair value of investments	\$ 327,325	\$ 495,946
Interest and dividends	25,795	27,038
Interest on notes receivable from participants	<u>3,797</u>	<u>4,129</u>
	356,917	527,113
 Contributions:		
Employer's	41,809	52,677
Participants' (including rollovers)	<u>261,575</u>	<u>285,628</u>
	<u>303,384</u>	<u>338,305</u>
	660,301	865,418
 DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	162,147	86,573
Administrative expenses	<u>575</u>	<u>635</u>
	<u>162,722</u>	<u>87,208</u>
 NET INCREASE	497,579	778,210
 NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of the year	<u>2,427,174</u>	<u>1,648,964</u>
End of the year	<u>\$ 2,924,753</u>	<u>\$ 2,427,174</u>

See accompanying notes to financial statements.

HEALTH DESIGN PLUS 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE A - Plan description

The Health Design Plus 401(k) Plan (the Plan) was established on January 1, 1997. The Plan operates in accordance with Section 401(k) of the Internal Revenue Code (IRC). The following description of the Plan provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all eligible employees of Health Design Plus, Inc. (the Company). To become eligible to participate, employees must attain the age of 18 and be employed by the Company for a period of three months. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Participants can elect to defer up to an amount set by law and subject to the Plan provisions, and contribute these amounts to their account in the Plan.

The Company may voluntarily agree to make a discretionary matching contribution to the Plan. The amount of such contribution, if any, is equal to the percentage determined by the Company on an annual basis.

Participant accounts

Each participant's account is credited with the participant and employer contributions, as well as an allocation of Plan earnings and losses. Allocation of the earnings and losses is based on participants' account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Additionally, participants elect to maintain their accounts in a combination of investment funds. Separate accounting for each of the participants' funds is maintained pursuant to the participant's designated election.

Vesting

Participants are 100% vested immediately in their salary deferral contributions plus actual earnings or losses thereon. Participants vesting in the Company's contribution portion of their account are based on years of continuous service. A participant is fully vested in Company contributions after three years of credited service.

Forfeitures

At December 31, 2010 and 2009, forfeited non-vested accounts totaled \$1,414 and \$6,491, respectively. These accounts will be used to reduce future employer contributions to the extent they are not used to pay Plan administrative expenses. In 2010, the employer contribution was reduced by \$8,000 from the forfeited non-vested accounts.

HEALTH DESIGN PLUS 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE A - Plan description, continued

Payments of benefits

Distributions from a participant's account are not permitted before age 59 1/2, except in the event of death, disability, termination of employment or financial hardship, as defined in the Plan. Distributions may be made in the form of direct rollover or a lump sum cash distribution. With respect to distributions made, if the vested balance is greater than \$1,000 and less than \$5,000, and the participant does not make an election to either receive or to roll over the distribution, the distribution must be rolled over to an IRA. If the vested balance is \$1,000 or less, the form of distribution remains as a single lump-sum payment.

Notes receivable from participants

The Plan allows participants to borrow against their vested account balance in the Plan. Participants may borrow up to the lesser of \$50,000, reduced by the highest outstanding balance of Plan loans during the prior one-year period or one-half of their vested account balance. No more than one loan per participant may be outstanding at any one time. No loan of less than \$1,000 will be made. Loans shall bear a rate of interest determined at the inception of the loan. Interest rates ranged from 5.5% to 9.0% on loans outstanding at December 31, 2010. Principal and interest is paid ratably through payroll deductions for a period not exceeding five years, or ten years if the loan was used to acquire a principal residence.

Administration

Fidelity Management Trust Company serves as trustee and investment manager of the Plan. Participants of the Plan are able to designate the percentage of their account balance they want to allocate to the Plan's various investment programs.

NOTE B - Summary of significant accounting policies

Basis of presentation

The accompanying financial statements have been prepared on the accrual basis of accounting.

Investment valuation and income recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note C for discussion of fair value measurements.

The Plan presents in the Statements 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 or losses and the unrealized appreciation or depreciation on those investments.

Investment transactions are recorded on a trade-date basis. Interest income is recorded as earned. Dividend income, including capital gain distributions, is recorded on the ex-dividend date.

HEALTH DESIGN PLUS 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE B - Summary of significant accounting policies, continued

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon terms of the plan document.

Benefit distributions

Benefit distributions are recorded when paid to participants.

Administrative expenses

The Company has elected to absorb the majority of the Plan's administration costs.

Use of estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities and the reported amounts of additions to and deductions from net assets during the reporting period. Actual results could differ from those estimates.

Risks and uncertainties

The Plan provides for various investment options through the use of mutual funds. Investment securities are exposed to various risks, such as interest rate and market fluctuations. Due to the level of risk associated with certain investment securities, as well as the level of uncertainty related to changes in the value of the investment securities, it is at least reasonably possible that changes in risks in the near terms would materially affect participants' account balances and the amounts reported in the financial statements.

Evaluation of subsequent events

The Company has evaluated subsequent events through September 21, 2011, which is the date the financial statements were available to be issued, and has determined that there were no subsequent events that have occurred through the date that have not already been reflected in the financial statements and/or disclosed in the notes.

HEALTH DESIGN PLUS 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE B - Summary of significant accounting policies, continued

Recent accounting pronouncements

In January 2010, the Financial Accounting Standards Board (FASB) issued additional guidance related to fair value measurements and the related disclosure requirement. The guidance requires plans to disclose investments that transfer in and out of Level 1 and Level 2 and the reasons for those transfers (effective in fiscal 2011). Additionally, in the reconciliation of changes in the fair value of investments using significant unobservable inputs (Level 3), plans should present separately information about purchases, sales, issuances and settlements (effective in fiscal 2012). The adoption of this guidance is not expected to have a material impact to the Plan's financial statements.

In September, 2010, the FASB issued guidance to amend generally accepted accounting principles (GAAP) related to the classification and measurement of loans to participants by defined contribution pension benefit plans. Previous guidance required loans to participants to be classified as plan investments, which are generally measured at fair value in accordance with GAAP. The new guidance requires that loans to participants are classified as notes receivable from participants and measured at their unpaid principal balance plus any accrued but unpaid interest. The new guidance is effective for periods ending after December 15, 2010 to be applied retrospectively.

NOTE C - Fair value measurements

The ASC *Fair Value Measurement* defines fair value and provides guidance for measuring fair value and expands disclosures about fair value measurements in accordance with accounting principles generally accepted in the United States of America. *Fair Value Measurements and Disclosure* does not require any new fair value measurements, but rather applies to all other accounting pronouncements that require or permit fair value measurements.

Fair Value Measurement 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 unobserved inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

- Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

NOTES TO FINANCIAL STATEMENTS

NOTE C - Fair value measurements, continued

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

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

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

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

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

Registered investment companies: Valued at the net asset value of shares held by the plan at year-end.

Money market fund: Valued at the closing price reported on the active market on which the individual securities are traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation 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.

HEALTH DESIGN PLUS 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE C - Fair value measurements, continued

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

	<u>Fair Value Measurements at Reporting Date Using</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies:				
Mid cap funds	\$ 863,021	\$ -	\$ -	\$ 863,021
Large cap funds	703,091	-	-	703,091
Blended investment funds	469,771	-	-	469,771
Small cap funds	184,312	-	-	184,312
International funds	160,289	-	-	160,289
Bond investment funds	98,065	-	-	98,065
Specialty funds	<u>7,046</u>	<u>-</u>	<u>-</u>	<u>7,046</u>
Total registered investment companies	2,485,595	-	-	2,485,595
Money market funds	<u>320,528</u>	<u>-</u>	<u>-</u>	<u>320,528</u>
Balance at December 31, 2010	<u><u>\$ 2,806,123</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,806,123</u></u>

HEALTH DESIGN PLUS 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE C - Fair value measurements, continued

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

	<u>Fair Value Measurements at Reporting Date Using</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies:				
Large cap funds	\$ 773,743	\$ -	\$ -	\$ 773,743
Mid cap funds	608,481	-	-	608,481
Blended investment funds	448,523	-	-	448,523
International funds	109,103	-	-	109,103
Bond investment funds	89,881	-	-	89,881
Small cap funds	20,019	-	-	20,019
Specialty funds	<u>5,110</u>	<u>-</u>	<u>-</u>	<u>5,110</u>
Total registered investment companies	2,054,860	-	-	2,054,860
Money market funds	<u>274,605</u>	<u>-</u>	<u>-</u>	<u>274,605</u>
Balance at December 31, 2009	<u>\$ 2,329,465</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,329,465</u>

NOTE D - Investments/notes receivable from participants, unaudited

All investment and notes receivable from participants information disclosed in the accompanying financial statements and schedule, including investments and notes receivable from participants held at December 31, 2010 and 2009, and the net appreciation in fair value of investments and interest and dividends for the years ended December 31, 2010 and 2009, were obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by the trustee, Fidelity Management Trust Company.

HEALTH DESIGN PLUS 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE D - Investments/notes receivable from participants, unaudited, continued

Investments included on the statements of net assets available for benefits that represent 5% or more of the Plan's net assets are separately identified as of December 31:

	<u>2010</u>	<u>2009</u>
Fidelity Low Priced Stock	\$ 491,217	\$ 310,396
Fidelity Retirement Market	320,528	274,605
Fidelity Freedom 2020	243,966	233,690
Fidelity Dividend Growth	**	188,876
Fidelity Contrafund	**	180,711
Fidelity Mid-Cap Stock	223,635	151,037
Fidelity Blue Chip Growth	**	139,360

** Amount represented less than 5% of Plan's net assets.

The Plan's investments in registered investment companies (including investments bought, sold, and held during the year) appreciated in value by \$327,325 and 495,946 for the years ended December 31, 2010 and 2009, respectively.

NOTE E - Tax status of the Plan

The Plan uses a prototype plan document sponsored by Fidelity Management Trust Company. Fidelity Management Trust Company received an opinion from the Internal Revenue Service (IRS), dated March 31, 2008 which states that the prototype document satisfies the provisions of Section 401 of the Internal Revenue Code. The Plan itself has not received a determination letter from the IRS. However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the prototype plan document. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the tax authorities. 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. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2007.

HEALTH DESIGN PLUS 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE F - Party-in-interest transactions

Certain Plan investments and participants' loans are shares of mutual funds managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions.

NOTE G - Plan termination

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

NOTE H - Differences between financial statements and Form 5500

Differences exist between the accompanying financial statements and the amounts reported in the Form 5500. For financial statement purposes, contributions are recognized on the accrual basis of accounting. For Form 5500 purposes, contributions are recognized upon receipt.

The following is a reconciliation of net assets available for plan benefits per the financial statements to the Form 5500 at December 31, 2010 and 2009:

	<u>2010</u>	<u>2009</u>
Net assets per the financial statements	\$ 2,924,753	\$ 2,427,174
Less: Contribution receivables at end of year	<u>(57,490)</u>	<u>(59,657)</u>
Net assets per the Form 5500	<u>\$ 2,867,263</u>	<u>\$ 2,367,517</u>

The following is a reconciliation of contributions per the financial statements to the Form 5500 at December 31, 2010 and 2009:

	<u>2010</u>	<u>2009</u>
Contributions per the financial statements	\$ 303,384	\$ 338,305
Less: Contribution receivable at end of year	(57,490)	(59,657)
Plus: Contribution receivable at beginning of year	<u>59,657</u>	<u>51,263</u>
Net contributions per the Form 5500	<u>\$ 305,551</u>	<u>\$ 329,911</u>

HEALTH DESIGN PLUS 401(K) PLAN

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

EIN: 34-1593929

PLAN NO: 001

DECEMBER 31, 2010

(a)	(b)	(c)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Current Value at December 31, 2010
	<u>Registered Investment Companies</u>		
* Fidelity Low Priced Stock		Registered Investment Company	\$ 491,217
* Fidelity Freedom 2020		Registered Investment Company	243,966
* Fidelity Mid-Cap Stock		Registered Investment Company	223,635
* Fidelity Small Cap Discovery		Registered Investment Company	145,307
* Fidelity Blue Chip Growth		Registered Investment Company	143,237
* Fidelity Dividend Growth		Registered Investment Company	135,193
* Fidelity Diversified International		Registered Investment Company	112,395
* Fidelity Value		Registered Investment Company	90,138
* Fidelity Growth Company		Registered Investment Company	84,336
* Fidelity OTC Portfolio		Registered Investment Company	73,470
* Fidelity Puritan		Registered Investment Company	69,685
* Fidelity Growth Strategies		Registered Investment Company	56,070
* Fidelity Freedom 2030		Registered Investment Company	55,458
* Fidelity Large Cap Stock		Registered Investment Company	49,879
* Fidelity Fifty		Registered Investment Company	49,264
* Fidelity Overseas		Registered Investment Company	47,894
* Fidelity Exp & Multinational		Registered Investment Company	47,870
* Fidelity Intermed Bond		Registered Investment Company	47,194
* Fidelity Freedom 2010		Registered Investment Company	45,993
* Fidelity Invest Grade Bond		Registered Investment Company	45,796
* Fidelity Equity Income II		Registered Investment Company	35,946
* Fidelity Contrafund		Registered Investment Company	32,986
* Fidelity Freedom 2000		Registered Investment Company	28,578
* Fidelity Small-Cap Value		Registered Investment Company	24,320
* Fidelity Equity Income		Registered Investment Company	23,907
* Fidelity Fidelity		Registered Investment Company	19,437
* Fidelity Freedom Income		Registered Investment Company	16,238
* Fidelity Value Strategies		Registered Investment Company	14,685
* Sptn Total Market Index		Registered Investment Company	7,566
* Fidelity Real Estate Investment		Registered Investment Company	7,046
* Fidelity Short Term Bond		Registered Investment Company	5,075
* Fidelity Freedom 2035		Registered Investment Company	4,163
* Fidelity Freedom 2050		Registered Investment Company	3,007
* Sptn Extended Market Index		Registered Investment Company	1,961
* Fidelity Freedom 2040		Registered Investment Company	1,378
* Fidelity Freedom 2015		Registered Investment Company	1,305
	Total Registered Investment Companies		2,485,595
* Fidelity Retirement Market		Money Market Fund	320,528
* Participant Loans		5.50% - 9.00%	61,140
	Total Investments		\$ 2,867,263

* Indicates party-in-interest to the plan

See accompanying notes to financial statements.

HEALTH DESIGN PLUS 401(K) PLAN

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

EIN: 34-1593929

PLAN NO: 001

DECEMBER 31, 2010

(a)	(b)	(c)	(c)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Current Value at December 31, 2010
	<u>Registered Investment Companies</u>		
*	Fidelity Low Priced Stock	Registered Investment Company	\$ 491,217
*	Fidelity Freedom 2020	Registered Investment Company	243,966
*	Fidelity Mid-Cap Stock	Registered Investment Company	223,635
*	Fidelity Small Cap Discovery	Registered Investment Company	145,307
*	Fidelity Blue Chip Growth	Registered Investment Company	143,237
*	Fidelity Dividend Growth	Registered Investment Company	135,193
*	Fidelity Diversified International	Registered Investment Company	112,395
*	Fidelity Value	Registered Investment Company	90,138
*	Fidelity Growth Company	Registered Investment Company	84,336
*	Fidelity OTC Portfolio	Registered Investment Company	73,470
*	Fidelity Puritan	Registered Investment Company	69,685
*	Fidelity Growth Strategies	Registered Investment Company	56,070
*	Fidelity Freedom 2030	Registered Investment Company	55,458
*	Fidelity Large Cap Stock	Registered Investment Company	49,879
*	Fidelity Fifty	Registered Investment Company	49,264
*	Fidelity Overseas	Registered Investment Company	47,894
*	Fidelity Exp & Multinational	Registered Investment Company	47,870
*	Fidelity Intermed Bond	Registered Investment Company	47,194
*	Fidelity Freedom 2010	Registered Investment Company	45,993
*	Fidelity Invest Grade Bond	Registered Investment Company	45,796
*	Fidelity Equity Income II	Registered Investment Company	35,946
*	Fidelity Contrafund	Registered Investment Company	32,986
*	Fidelity Freedom 2000	Registered Investment Company	28,578
*	Fidelity Small-Cap Value	Registered Investment Company	24,320
*	Fidelity Equity Income	Registered Investment Company	23,907
*	Fidelity Fidelity	Registered Investment Company	19,437
*	Fidelity Freedom Income	Registered Investment Company	16,238
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*	Fidelity Freedom 2015	Registered Investment Company	1,305
	Total Registered Investment Companies		2,485,595
*	Fidelity Retirement Market	Money Market Fund	320,528
*	Participant Loans	5.50% - 9.00%	61,140
	Total Investments		\$ 2,867,263

* Indicates party-in-interest to the plan

See accompanying notes to financial statements.