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
SOUTHERN ORTHOPEDIC ASSOCIATES 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 12/06/1979

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
SOUTHERN ORTHOPEDIC ASSOCIATES SC

510 LINCOLN DR.
HERRIN, IL 62948

2b Employer Identification Number (EIN) 37-1395805

2c Sponsor's telephone number 618-997-6800

2d Business code (see instructions) 621399

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2011	GREG THOMPSON
	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")
SOUTHERN ORTHOPEDIC ASSOCIATES SC

510 LINCOLN DR.
HERRIN, IL 62948

3b Administrator's EIN
37-1395805

3c Administrator's telephone number
618-997-6800

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**	194
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**	182
b	Retired or separated participants receiving benefits	**6b**	12
c	Other retired or separated participants entitled to future benefits	**6c**	24
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	218
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	218
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	218
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	10
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:
2A 2E 2F 2G 2J 2K 2R 2T 3D 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:
4B

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)		0 **A** (Insurance Information)
(4)	X	**C** (Service Provider Information)
(5)		**D** (DFE/Participating Plan Information)
(6)		**G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2010** **This Form is Open to Public Inspection.**

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

A Name of plan	**B** Three-digit plan number (PN) ▶	
SOUTHERN ORTHOPEDIC ASSOCIATES 401(K) PROFIT SHARING PLAN		001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
SOUTHERN ORTHOPEDIC ASSOCIATES SC	37-1395805	

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).. . . . . ☐ 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)

JULY BUSINESS SERVICES

400 AUSTIN AVENUE, SUITE 1200
WACO, TX 76701

74-2715820

(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?
13 15 64	RECORDKEEPER AND TPA	10162	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

WELLS FARGO ADVISORS

1401 FINANCIAL PARK
CARBONDALE, IL 62902

34-1542819

(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?
26 27	INVESTMENT ADVISOR	0	Yes [ ] No [X]	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

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(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
SOUTHERN ORTHOPEDIC ASSOCIATES 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SOUTHERN ORTHOPEDIC ASSOCIATES SC

D Employer Identification Number (EIN)
37-1395805

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	0	4250
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	622747	823828
(2) Participant contributions	1b(2)	5389	10091
(3) Other	1b(3)	19021	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	892	284516
(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)	177512	115490
(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)	6119341	7184527
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	7126317	6783464

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	14071219	15206166
	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	14071219	15206166

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)	819399	
	(B) Participants	2a(1)(B)	668685	
	(C) Others (including rollovers)	2a(1)(C)	60303	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1548387
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	5117	
	(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)	11042	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		16159
	(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)	146201	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		146201
	(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)		0

		(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)		0
(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)		860843
c Other income	2c		907394
d Total income. Add all **income** amounts in column (b) and enter total	2d		3478984
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2281967	
(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)		2281967
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)	62070	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		62070
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2344037
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		1134947
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified (2) [ ] Qualified (3) [X] Disclaimer (4) [ ] Adverse

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

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

(1) Name: KERBER, ECK & BRAECKEL LLP (2) EIN: 43-0352985

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		40063
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		500000
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			

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

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

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection.

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

A Name of plan
SOUTHERN ORTHOPEDIC ASSOCIATES 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SOUTHERN ORTHOPEDIC ASSOCIATES SC

D Employer Identification Number (EIN)
37-1395805

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): 13-3439945

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):

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT

SOUTHERN ORTHOPEDIC ASSOCIATES
401(K) PROFIT SHARING PLAN

DECEMBER 31, 2010 AND 2009

SOUTHERN ORTHOPEDIC ASSOCIATES
401(K) PROFIT SHARING PLAN

December 31, 2010 and 2009

CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	3
FINANCIAL STATEMENTS	
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS	4
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS	5
NOTES TO FINANCIAL STATEMENTS	6 thru 14
SUPPLEMENTARY SCHEDULES*	
SCHEDULE OF ASSETS HELD AT END OF YEAR	15
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS	16

*Other schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.

Kerber, Eck & Braeckel LLP

CPAs and
Management Consultants

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Carbondale, IL 62901-2335
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INDEPENDENT AUDITORS' REPORT

The Plan Administrator
Southern Orthopedic Associates
401(K) Profit Sharing Plan
Herrin, Illinois

We were engaged to audit the accompanying statements of net assets available for plan benefits of Southern Orthopedic Associates 401(K) Profit Sharing Plan as of December 31, 2010, and the related statements of changes in net assets available for benefits for the year then ended and the supplemental schedules on pages 15 and 16. These financial statements and supplemental schedules are the responsibility of the Plan's management. The financial statements of the plan as of December 31, 2009 were audited by other auditors. As permitted by 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 the other auditors not to perform and they did not perform, any auditing procedures with respect to the information certified by the Trustee. Their report, dated October 8, 2010 indicated that because of the significance of the information that they did not audit, they were unable to, and did not, express an opinion on the financial statements taken as a whole and the form and content of the information included in the financial statements other than that derived from the information certified by the Trustee, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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, 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 Wilmington Trust Retirement and Institutional Services Company (Wilmington Trust), the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that Wilmington Trust holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from Wilmington Trust as of and for the year ended December 31, 2010 that the information provided to the plan administrator by Wilmington Trust 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 schedule taken as a whole. The form and content of the information included in the financial statements and schedule, other than that derived from the information certified by Wilmington Trust, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Kerber, Eck & Braeckel LLP

Carbondale, Illinois
October 3, 2011

SOUTHERN ORTHOPEDIC ASSOCIATES
401(K) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

December 31, 2010 and 2009

	2010	2009
ASSETS		
Investment at fair value		
Registered investment companies (mutual funds)	$ 7,469,043	$ 6,119,341
Participant-directed brokerage accounts	6,783,464	7,126,317
Cash	4,250	892
	14,256,757	13,246,550
Loans to participants	115,490	177,512
Contributions receivable		
Employer	823,828	622,747
Participants	10,091	5,389
	833,919	628,136
Other receivables	-	19,021
NET ASSETS AVAILABLE FOR PLAN BENEFITS	$ 15,206,166	$ 14,071,219

The accompanying notes are an integral part of these statements.

SOUTHERN ORTHOPEDIC ASSOCIATES
401(K) PROFIT SHARING PLAN

STATEMENTS OF CHANGES IN NET ASSETS
AVAILABLE FOR PLAN BENEFITS

Years Ended December 31, 2010 and 2009

	2010	2009
Additions to net assets attributed to:		
Investment income:		
Interest and dividends	$ 162,360	$ 149,584
Net appreciation (depreciation) in fair value of investments		
Participant-directed brokerage accounts	907,394	1,632,014
Registered investment companies	860,843	1,242,522
	1,930,597	3,024,120
Contributions		
Employer	819,399	641,218
Participants	668,685	566,403
Rollovers	60,303	91,334
	1,548,387	1,298,955
Total additions	3,478,984	4,323,075
Deductions from net assets attributed to:		
Benefits paid to participants	2,281,967	53,903
Investment advsiory and management fees	62,070	63,176
Total deductions	2,344,037	117,079
NET INCREASE	1,134,947	4,205,996
NET ASSETS AVAILABLE FOR PLAN BENEFITS AT BEGINNING OF YEAR	14,071,219	9,865,223
NET ASSETS AVAILABLE FOR PLAN BENEFITS AT END OF YEAR	$ 15,206,166	$ 14,071,219

The accompanying notes are an integral part of these statements.

SOUTHERN ORTHOPEDIC ASSOCIATIES
401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2010 and 2009

NOTE A - DESCRIPTION OF PLAN

The following description of the Southern Orthopedic Associates 401(k) Profit Sharing Plan (Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

1. General

The Plan, which was established December 6, 1979 and last amended effective February 1, 2010, is a 401(k) defined contribution plan covering all eligible employees of Southern Orthopedic Associates, S.C. and Southern Illinois Orthopedic Center, LLC (Company) who are at least 21 years of age or older and have completed one year of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan utilizes Wilmington Trust Retirement and Institutional Services Company (Wilmington Trust) as custodian for all assets and has the authority to purchase and sell investments of the Plan subject to participant elections in accordance with the provisions of the Plan agreement.

Highly compensated participants may elect to maintain participant-directed brokerage accounts with Wells Fargo Securities. Wilmington Trust acts as the custodian for the individual participants' Plan assets and Wells Fargo Advisors executes investment transactions for the participants at their direction.

2. Contributions

All participants may make tax deferred cash contributions (subject to limitations imposed under the Internal Revenue Code (IRC)) under a salary deferral agreement into accounts administrated by July Business Services or participant directed investment accounts. Participants may also make contributions to a Roth account (after-tax contributions) subject to IRC limitations. The Company may make matching contributions equal to a discretionary percentage of each participant's elective deferrals. In 2010 and 2009, the Company elected not to make any matching contributions.

For 2010 and 2009, the Company elected to make safe harbor contributions to eligible participants equal to 3% of compensation, profit sharing contributions equal to 1.422% of wages for non-owners, and a profit sharing contribution equal to 10.265% for owners under a New Comparability Plan, as defined by the Internal Revenue Service. All contributions were based on cumulative maximum wages equal to $245,000 in 2010 and 2009.

3. Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's matching, safe harbor and profit sharing contributions and the earnings on the individuals' investments. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

The contributions to the Plan, both employee and employer, are allocated to the various investments at the direction of the participant. Participants should refer to each mutual fund's prospectus for a description of the fund's investment objectives or other information readily available for non-mutual fund investments.

NOTE A - DESCRIPTION OF PLAN - CONTINUED

4. Participant Loans

Participants may borrow from their fund accounts an amount greater than $1,000 but less than 50% of the participant's vested account balance. In no event can the participant borrow more than $50,000. The loans are secured by the balance in the participant's account and bear interest at rates that range from 4.25% to 10.25%, which are commensurate with local prevailing rates as determined by the plan administrator. Principal and interest is paid ratably through payroll deductions. Loan transfers are treated as a transfer to/from the investment fund from/to the Participant Loans.

5. Vesting

Participants are immediately vested in their voluntary savings contributions, safe harbor contributions, employer matching contributions, and actual earnings thereon. Participants vest in profit sharing contributions and actual earnings thereon as follows:

Years of Service	Vested and Non-Forfeitable
Less than 2 years	0 %
2	20 %
3	40 %
4	60 %
5	80 %
6	100 %

6. Payment of Benefits

In the case of normal retirement, retirement due to permanent disability, death, or termination of employment, participants receive the value of their vested plan benefits in accordance with the provisions of the Plan in a lump-sum distribution.

7. Forfeited Accounts

Forfeitures of nonvested Company contributions are used to reduce Company contributions. The amount of nonvested forfeitures for the year ended December 31, 2010 was $4,042.

8. Administration

Southern Orthopedic Associates, S.C. and Southern Illinois Orthopedic Center, LLC are the Plan sponsors. July Business Services is the Plan's contract administrator.

9. Participant Hardship Withdrawals

A participant may withdraw from the Plan that portion of their account resulting from his elective deferrals in the event of undue hardship, as defined in the Plan.

NOTE B - SUMMARY OF ACCOUNTING POLICIES

A summary of the Plan's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

1. Valuation of Investments

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.

Purchases and sales of securities are recorded on a trade-date basis. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

2. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

3. Contributions Receivable

The 2010 employer safe harbor and profit sharing contribution of $823,828 was remitted to the Plan in September 2011.

The 2009 employer safe harbor and profit sharing contribution of $622,747 was remitted to the Plan in September 2010.

4. Payment of Benefits

Benefits are recorded when paid to participants.

5. Administrative and Investment Expenses

It is the policy of the Plan that certain administrative expenses pertaining to the Plan be paid by the Company.

The participant-directed brokerage accounts incur management and transaction related costs. These costs are deducted directly from the related participant account.

NOTE C - INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

As permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Company has accepted the certification of Wilmington Trust Retirement and Institutional Services Company (Wilmington Trust) as to the accuracy and completeness of the investment information included in the accompanying financial statements and supplemental schedule; and instructed the Plan's independent accountants not to perform any auditing procedures with respect to such information. According, the following information was certified by Wilmington Trust as of December 31, 2010 and 2009 and for the year ended December 31, 2010 and was not subject to any auditing procedures, except for comparing such information with the related information contained in the accompanying financial statements and schedule:

- Investments at fair value including participant loans as of December 31, 2010 and 2009, which are included in the Statement of Net Assets Available for Plan Benefits.
- Dividends and interest and net appreciation in fair value of investments for the year ended December 31, 2010, which are included in the Statement of Changes in Net Assets Available for Plan Benefits.
- All information regarding assets held by the Plan at December 31, 2010, included in the Schedule of Assets (Held at End of Year).
- Party-in-interest transactions for the year ended December 31, 2010, which are described in Note I.

NOTE D - RECLASSIFICATIONS

Certain reclassifications have been made to the 2009 financial statement presentation to correspond to the current year's format.

NOTE E - INVESTMENTS

The fair value of individual investments that represent 5% or more of the Plan's net assets are as follows:

	2010	2009
American Funds Growth Fund of America	$ 769,208	$ -
American Funds Capital World Growth and Income	860,276	747,017
	1,629,484	747,017
Other Investments Representing Less than 5% of Net Assets	12,627,273	12,499,533
	$ 14,256,757	$ 13,246,550

NOTE E - INVESTMENTS - CONTINUED

During the years ended 2010 and 2009, the Plan's investments (including gains and losses on investments bought, sold and held during the year) appreciated / (depreciated) in value, as follows:

	2010	2009
Investments at Fair Value as Determined by Quoted Prices in an Active Market		
Net Appreciation / (Depreciation) in Fair Value	$ 1,768,237	$ 2,874,536

Interest and dividends realized on the Plan's investments for the years ended 2010 and 2009 were $162,360 and $149,584, respectively.

NOTE F - PLAN TERMINATION

Although it has not expressed any 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 provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

NOTE G - TAX STATUS

The Plan constitutes a prototype non-standardized safe harbor cash or deferred profit-sharing and 401(k) plan whose basic design was approved by the Internal Revenue Service as of October 29, 2008 as satisfying the requirements of ERISA. The approval of the general form of the prototype plan by the Internal Revenue Service does not constitute a determination letter or ruling as to whether the actual Plan qualifies under the Internal Revenue Code Section 401(a). The Plan's administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe the Plan, as designed, is qualified and tax-exempt as of the financial statement date. Amounts distributed or made available for participants or their beneficiaries are taxable to the participants.

The Plan adopted the accounting standards for uncertainty in income taxes effective January 1, 2009. This guidance prescribes a comprehensive model for financial statement recognition, measurement, classification and disclosure of uncertain tax positions. The implementation of the standard had no net effect on net assets available for benefits.

As of December 31, 2010, the Plan has recognized in the financial statements the effects of all tax positions and continually evaluates expiring statues of limitations, audits, changes in tax law and new authoritative rulings. The Plan is not aware of any circumstances or events that make it reasonably possible that unrecognized tax benefits may increase or decreased within 12 months of the statement of net assets available for benefits date. Penalties and interest accessed by taxing authorities are included in the provision for income taxes, if applicable. There were no interest or penalties paid during fiscal year 2010.

The Plan files Form 5500 annually in the U.S. federal jurisdiction.

NOTE H - NONEXEMPT TRANSACTIONS

On three occasions in 2010, the Company did not remit employee contributions totaling $40,063 to the Plan in the time required under the provisions of the Employee Retirement Income Security Act to 1974. Subsequently, the proper contribution was remitted as required.

NOTE I - PARTY-IN-INTEREST TRANSACTIONS

In 2010 and 2009, Wilmington Trust was the custodian of the Plan's assets and is considered a party-in-interest as defined by ERISA. As of December 31, 2010 and 2009, the Plan assets managed by Wilmington Trust totaled $14,372,247 and $13,424,062, respectively.

NOTE J - FAIR VALUE MEASUREMENT

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures,* provides the 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 measurement) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 - Valuation is based on quoted prices in active markets for identical assets and liabilities.

Level 2 - Valuation is determined from quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar instruments in markets that are not active or by model-based techniques which significant inputs are observable in the market.

Level 3 - Valuation is derived from model-based techniques in which at least one significant input is unobservable and based on the Plan's own estimates about the assumptions that market participants would use to value the asset or liability.

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.

Participant Directed Brokerage Accounts: Accounts consist of common and preferred stock (equity investments), corporate bonds, government bonds and mutual funds. Mutual funds are valued at the net asset value ("NAV") of shares held by the account at year end. Assets are valued using the observable inputs set forth by major debt and equity markets upon daily settlement.

Registered Investment Companies (mutual funds): Valued at the net asset value ("NAV") of shares held by the plan at year end.

Participant loans: Valued at amortized cost, which approximates fair value.

NOTE J - FAIR VALUE MEASUREMENT - CONTINUED

The preceding methods described may produce a fair value calculation that may not be indicative of the 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.

Input levels by investment category of the Plan's net assets at December 31, 2010 are as follows:

Investment Category	Level 1	Level 2	Level 3	Total
Registered Investment Companies				
Large-Cap Equity	$ 2,250,980	$ -	$ -	$ 2,250,980
Mid-Cap Equity	409,115	-	-	409,115
Small-Cap Equity	262,594	-	-	262,594
International Equity	2,337,390	-	-	2,337,390
Real Estate Investment Trust	103,805	-	-	103,805
Intermediate/LT Fixed Income	510,722	-	-	510,722
Target Date	1,316,467	-	-	1,316,467
Money Market	277,970	-	-	277,970
Total Registered Investment Companies	7,469,043	-	-	7,469,043
Participant-Directed Brokerage Accounts				
Mutual Funds				
Large-Cap Equity	2,783,997	-	-	2,783,997
Mid-Cap Equity	716,472	-	-	716,472
Small-Cap Equity	628,021	-	-	628,021
International Equity	1,232,076	-	-	1,232,076
Emerging Markets	482,825	-	-	482,825
Real Estate Investment Trust	176,960	-	-	176,960
Short-Term Fixed Income	119,645	-	-	119,645
Intermediate/LT Fixed Income	316,091	-	-	316,091
High Yield Fixed Income	38,152	-	-	38,152
International/Emerging Markets	4,349	-	-	4,349
Total Mutual Funds	6,498,588	-	-	6,498,588
Commodities	173,208	-	-	173,208
Cash and Cash-Equivalents	111,668	-	-	111,668
Total Participant-Directed Brokerage Accounts	6,783,464	-	-	6,783,464

NOTE J - FAIR VALUE MEASUREMENT - CONTINUED

Cash and Cash Equivalents	4,250	-	-	4,250
Total Assets at Fair Value	$ 14,256,757	$ -	$ -	$ 14,256,757

Input levels by investment category of the Plan's net assets at December 31, 2009 are as follows:

Investment Category	Level 1	Level 2	Level 3	Total
Registered Investment Companies				
Growth Funds	$ 1,819,031	$ -	$ -	$ 1,819,031
Value Funds	1,562,511	-	-	1,562,511
Blend Funds	1,133,502	-	-	1,133,502
Target Date Funds	1,007,640	-	-	1,007,640
Fixed Income Funds	594,378	-	-	594,378
Money Market Funds	2,279	-	-	2,279
Total Registered Investment Companies	6,119,341	-	-	6,119,341
Participant-Directed Brokerage Accounts				
Mutual Funds				
Growth Funds	2,314,751	-	-	2,314,751
Value Funds	1,173,899	-	-	1,173,899
Blend Funds	1,167,104	-	-	1,167,104
Fixed Income Funds	764,978	-	-	764,978
Money Market Funds	41,925	-	-	41,925
Other Funds	164,499	-	-	164,499
Total Mutual Funds	5,627,156	-	-	5,627,156
Stocks	1,299,500	-	-	1,299,500
Corporate Bonds	66,922	-	-	66,922
Exchange Traded Funds	57,097	-	-	57,097
Cash and Cash-Equivalents	75,642	-	-	75,642
Total Participant-Directed Brokerage Accounts	7,126,317	-	-	7,126,317
Cash and Cash Equivalents	892	-	-	892
Total Assets at Fair Value	$ 13,246,550	$ -	$ -	$ 13,246,550

NOTE K - RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investments securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

NOTE L - SUBSEQUENT EVENT

Management evaluated all events and transactions that occurred after December 31, 2010, through October 3, 2011, the issue date of these financial statements. No subsequent events were identified.

SUPPLEMENTARY SCHEDULES

SOUTHERN ORTHOPEDIC ASSOCIATES
401(K) PROFIT SHARING PLAN

EIN 37-1395805 PN 001

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

December 31, 2010

Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment including maturity date, rate of interest, collateral, par or maturity date	Cost	Current Value
	Registered Investment Companies:		
American Funds	2015 Target Date Retirement	**	$ 172,215
American Funds	2020 Target Date Retirement	**	174,696
American Funds	2025 Target Date Retirement	**	232,332
American Funds	2030 Target Date Retirement	**	313,744
American Funds	2040 Target Date Retirement	**	423,481
American Funds	American Balanced	**	199,173
American Funds	Bond Fund of America	**	43,009
American Funds	Capital World Growth and Income	**	860,276
American Funds	Europacific Growth	**	540,063
American Funds	Fundamental Investors	**	473,652
American Funds	Growth Fund of America	**	769,208
American Funds	Money Market	**	277,970
American Funds	Small Cap World	**	613,125
American Funds	Washington Mutual Investors	**	133,445
Blackrock Funds	Small Cap Growth	**	262,595
Columbia Funds	Marsico Focused Equities	**	100,755
Columbia Funds	Marsico International Opportunities	**	179,178
Columbia Funds	Mid Cap Value	**	158,432
Davis Funds	New York Venture	**	341,002
Goldman Sachs Funds	Capital Growth	**	121,881
Goldman Sachs Funds	Growth Opportunities	**	250,683
Goldman Sachs Funds	Growth Strategy	**	144,749
ING Funds	Global Real Estate	**	103,805
MFS Funds	Value	**	139,884
PIMCO Funds	Total Return	**	398,002
Victory Funds	Diversified Stock	**	41,688
			7,469,043
*Wilmington Trust Retirement and Institutional Services Company	Participant-Directed Brokerage Accounts	**	6,783,464
*Wilmington Trust Retirement and Institutional Services Company	Cash and cash equivalents	**	4,250
			$ 14,256,757

*Party-in-interest
**Investments are participant-directed, therefore, historical cost information is not required

SOUTHERN ORTHOPEDIC ASSOCIATES
401(K) PROFIT SHARING PLAN
(EIN 37-1395805, 001)

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions

December 31, 2010

Participant Contributions Transferred Late to Plan	$ 40,063
Total that Constitute Nonexempt Prohibited Transactions	$ 40,063

The above information is a required disclosure for IRS Form 5500, Schedule H, Part IV, line 4a.

SOUTHERN ORTHOPEDIC ASSOCIATES
401(K) PROFIT SHARING PLAN
(EIN 37-1395805, 001)

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions

December 31, 2010

Participant Contributions Transferred Late to Plan	$ 40,063
Total that Constitute Nonexempt Prohibited Transactions	$ 40,063

The above information is a required disclosure for IRS Form 5500, Schedule H, Part IV, line 4a.

SOUTHERN ORTHOPEDIC ASSOCIATES
401(K) PROFIT SHARING PLAN

EIN 37-1395805 PN 001

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

December 31, 2010

Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment including maturity date, rate of interest, collateral, par or maturity date	Cost	Current Value
	Registered Investment Companies:		
American Funds	2015 Target Date Retirement	**	$ 172,215
American Funds	2020 Target Date Retirement	**	174,696
American Funds	2025 Target Date Retirement	**	232,332
American Funds	2030 Target Date Retirement	**	313,744
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			7,469,043
*Wilmington Trust Retirement and Institutional Services Company	Participant-Directed Brokerage Accounts	**	6,783,464
*Wilmington Trust Retirement and Institutional Services Company	Cash and cash equivalents	**	4,250
			$ 14,256,757

*Party-in-interest
**Investments are participant-directed, therefore, historical cost information is not required