

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	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:	☒ single-employer plan ☐ multiple-employer plan (not multiemployer) ☐ one-participant plan
B This return/report is for:	☐ first return/report ☐ final return/report ☐ an amended return/report ☐ short plan year return/report (less than 12 months)
C Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan PROFESSIONAL RADIOLOGY, INC. DEFINED BENEFIT PLAN	1b Three-digit plan number (PN) ▶ 005
	1c Effective date of plan 01/01/2002
2a Plan sponsor's name and address (employer, if for single-employer plan) PROFESSIONAL RADIOLOGY, INC. 4170 ROSSLYN DRIVE, SUITE B CINCINNATI, OH 45209	2b Employer Identification Number (EIN) 31-0667480
	2c Plan sponsor's telephone number 513-872-4500
	2d Business code (see instructions) 621399
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") PROFESSIONAL RADIOLOGY, INC. 4170 ROSSLYN DRIVE, SUITE B CINCINNATI, OH 45209	3b Administrator's EIN 31-0667480
	3c Administrator's telephone number 513-872-4500
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. Sponsor's name	4b EIN
	4c PN
5a Total number of participants at the beginning of the plan year	5a 96
b Total number of participants at the end of the plan year	5b 96
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	☒ Yes ☐ No
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)	☒ Yes ☐ No
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.	

Part III	Financial Information
7 Plan Assets and Liabilities	
a Total plan assets	7a (a) Beginning of Year 4860773 (b) End of Year 5803164
b Total plan liabilities	7b 0 0
c Net plan assets (subtract line 7b from line 7a)	7c 4860773 5803164
8 Income, Expenses, and Transfers for this Plan Year	
a Contributions received or receivable from:	(a) Amount (b) Total
(1) Employers	8a(1) 650947
(2) Participants	8a(2)
(3) Others (including rollovers)	8a(3)
b Other income (loss)	8b 588226
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c 1239173
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d 296782
e Certain deemed and/or corrective distributions (see instructions)	8e
f Administrative service providers (salaries, fees, commissions)	8f
g Other expenses	8g
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h 296782
i Net income (loss) (subtract line 8h from line 8c)	8i 942391
j Transfers to (from) the plan (see instructions)	8j

Part IV Plan Characteristics**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1A 1D 1G

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:**Part V Compliance Questions**

		Yes	No	Amount
10 During the plan year:				
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500))..... ☒ Yes ☐ No

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year.....	12b	
c Enter the amount contributed by the employer to the plan for this plan year.....	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	

e Will the minimum funding amount reported on line 12d be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted during the plan year or any prior year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a** _____

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.	10/14/2011	JESSICA BIRKLE
	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

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>PROFESSIONAL RADIOLOGY, INC. DEFINED BENEFIT PLAN</u>	B Three-digit plan number (PN) ▶ <u>005</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>PROFESSIONAL RADIOLOGY, INC.</u>	D Employer Identification Number (EIN) <u>31-0667480</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>12</u> Day <u>31</u> Year <u>2010</u>	
2 Assets:	
a Market value	2a <u>5152217</u>
b Actuarial value	2b <u>5152217</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>0</u> <u>0</u>
b For terminated vested participants	3b <u>18</u> <u>26189</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>28122</u>
(2) Vested benefits	3c(2) <u>4934668</u>
(3) Total active	3c(3) <u>78</u> <u>4962790</u>
d Total	3d <u>96</u> <u>4988979</u>
4 If the plan is at-risk, check the box and complete items (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>5.80</u> %
6 Target normal cost	6 <u>743403</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	<u>09/16/2011</u>
Signature of actuary	Date
<u>JESSICA A. BIRKLE</u>	<u>11-07693</u>
Type or print name of actuary	Most recent enrollment number
<u>CUNI, RUST & STRENK, INC.</u>	<u>513-891-0270</u>
Firm name	Telephone number (including area code)
<u>4540 COOPER ROAD, SUITE 304</u> <u>CINCINNATI, OH 45242-5617</u>	
Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2010
v.092308.1

Part II	Beginning of year carryover and prefunding balances		
	(a) Carryover balance	(b) Prefunding balance	
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	0	
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0	
9 Amount remaining (Item 7 minus item 8).....	0	0	
10 Interest on item 9 using prior year's actual return of <u>12.48</u> %	0	0	
11 Prior year's excess contributions to be added to prefunding balance:			
a Excess contributions (Item 38 from prior year)		298409	
b Interest on (a) using prior year's effective rate of <u>6.49</u> %		0	
c Total available at beginning of current plan year to add to prefunding balance		298409	
d Portion of (c) to be added to prefunding balance.....		0	
12 Reduction in balances due to elections or deemed elections.....	0	0	
13 Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	0	0	

Part III	Funding percentages		
14 Funding target attainment percentage.....	14	103.27	%
15 Adjusted funding target attainment percentage.....	15	101.34	%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	107.39	%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17		%

Part IV	Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:						
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	
06/10/2010	153265	0				
09/13/2010	162776	0				
12/27/2010	184428	0				
03/14/2011	150478	0				
			Totals ▶	18(b)	650947	18(c)

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	657044
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No	
c If 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: 3.14 %	2nd segment: 5.90 %	3rd segment: 6.45 %	☐ N/A, full yield curve used
b Applicable month (enter code)	21b			0
22 Weighted average retirement age	22			65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	580165
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	580165
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	580165
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	657044
38 Interest-adjusted excess contributions for current year (see instructions).....	38	76879
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	

Form 5500-SF

Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee
Benefit PlanThis form is required to be filed under sections 104 and 4065 of the Employee
Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the
Internal Revenue Code (the Code).

▶ Complete all entries in accordance with the instructions to the Form 5500-SF.

OMB Nos. 1210-0110
1210-0089

2010

This Form is Open to Public
Inspection

Part I Annual Report Identification Information

For the calendar plan year 2010 or fiscal plan year beginning	01/01/2010	and ending	12/31/2010
A This return/report is for:	☒ single-employer plan	☐ multiple-employer plan (not multiemployer)	☐ one-participant plan
B This return/report is for:	☐ first return/report	☐ final return/report	
	☐ an amended return/report	☐ short plan year return/report (less than 12 months)	
C Check box if filing under:	☒ Form 5558	☐ automatic extension	☐ DFVC program
	☐ special extension (enter description)		

Part II Basic Plan Information --- enter all requested information.

1a Name of plan Professional Radiology, Inc. Defined Benefit Plan	1b Three-digit plan number (PN) ▶ 005
	1c Effective date of plan 01/01/2002
2a Plan sponsor's name and address (employer, if for single-employer plan) Professional Radiology, Inc. 4170 Rosslyn Drive, Suite B US Cincinnati OH 45209	2b Employer Identification Number (EIN) 31-0667480
	2c Plan sponsor's telephone number (513) 872-4500
	2d Business code (see instructions) 621399
3a Plan administrator's name and address (If same as plan employer, enter "Same") Same	3b Administrator's EIN
	3c Administrator's telephone number
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. Sponsor's Name	4b EIN
	4c PN
5a Total number of participants at the beginning of the plan year	5a 96
b Total number of participants at the end of the plan year	5b 96
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	☒ Yes ☐ No
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)	☒ Yes ☐ No
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.	

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	4,860,773	5,803,164
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	4,860,773	5,803,164
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	650,947	
(2) Participants	8a(2)		
(3) Others (including rollovers).	8a(3)		
b Other income (loss)	8b	588,226	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		1,239,173
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	296,782	
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f		
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		296,782
i Net income (loss) (subtract line 8h from line 8c).	8i		942,391
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1A 1D 1G

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:**Part V Compliance Questions**

	Yes	No	Amount
10 During the plan year:			
a Was there a failure to transmit to the plan any participant contribution within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c Was the plan covered by a fidelity bond?	X		500,000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance services or other organization that provides some or all of the benefits under the plan? (See instructions.)		X	
f Has the plan failed to provide any benefit when due under the plan?		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)) ☒ Yes ☐ No

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ☐ Yes ☒ No
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year **12b** _____

c Enter the amount contributed by the employer to the plan for this plan year **12c** _____

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d** _____

e Will the minimum funding amount reported on line 12d be met by the funding deadline? ☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted during the plan year or any prior year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year **13a** _____

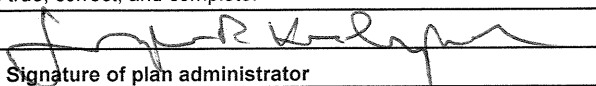
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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		9/23/2011	JOSEPH HUDEPOHL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			JOSEPH HUDEPOHL
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

2010 Schedule SB, Line 24 Change in Non-Prescribed Assumptions

Plan Name: Professional Radiology, Inc. Defined Benefit Plan

EIN: 31-0667480

PN: 005

Effective with the December 31, 2010 valuation, the following assumption was changed:

- The actuarial basis used for conversion to the assumed lump sum form of payment was changed from:
 - Pre-retirement: 6.00% and no mortality
 - Post-retirement: 6.00% and the Applicable Mortality Table under IRC Sec. 417(e)to:
 - Pre-retirement: 5.00% and no mortality
 - Post-retirement: 5.00% and the Applicable Mortality Table under IRC Sec. 417(e)This change was made to better reflect current rates used to determine lump sums under the plan provisions.

2010 Schedule SB, line 22 -- Description of Weighted Average Retirement Age

Plan Name: Professional Radiology, Inc. Defined Benefit Plan

EIN: 31-0667480

PN: 005

(A)	(B)	(C)	(D)	(E)
Retirement Age	Retirement Rates	Fraction Remaining	Probability Distribution	Sum Weighted Average Age
65	100.00%	0.00000	100.00%	65.00000

Weighted Average Retirement Age**65.0**

The Retirement Rates (Column B) at each Early Retirement Age (Column A) are converted to a probability distribution (Column D). The products of Column A and Column D are summed to determine the resulting Weighted Average Retirement Age.

2010 Schedule SB, line 19(c) – Discounted Employer Contributions

Plan Name: Professional Radiology, Inc. Defined Benefit Plan

EIN: 31-0667480

PN: 005

Effective Interest Rate: 5.80%

Effective Interest Rate for Late Quarterlies: N/A

<u>Date</u>	<u>Contribution Amount</u>	<u># Days to 12/31/2010</u>	<u>Discounted Contributions @ 5.80%</u>
6/10/2010	\$153,265	204	158,171
9/13/2010	\$162,776	109	165,540
12/27/2010	\$184,428	4	184,542
3/14/2011	\$150,478	73	148,791
Totals	\$650,947		\$657,044

2010 Schedule SB, Part V – Plan Provisions

Plan Name: Professional Radiology, Inc. Defined Benefit Plan

EIN: 31-0667480

PN: 005

1. Effective Date: January 1, 2002
2. Plan Year: January 1st through December 31st.
3. Covered Employees: Employees of Professional Radiology, Inc., excluding leased employees and non-shareholder physicians.
4. Eligibility: Eligible employees participate on the date they work one hour of service.
5. Average Compensation: Average compensation for the highest three consecutive Plan Years. Compensation includes total wages, salary and all other remuneration received during the calendar year for services rendered as an employee.
6. Vesting Service: One Year of Vesting Service is granted for each Plan Year in which the Employee was credited with 1,000 hours.
7. Benefit Service: One Year of Benefit Service is granted for each Plan Year in which the Employee was credited with one hour of service while a Plan Participant.

2010 Schedule SB, Part V – Plan Provisions

Plan Name: Professional Radiology, Inc. Defined Benefit Plan

EIN: 31-0667480

PN: 005

8. Normal Retirement:

- | | |
|--------------------|---|
| a. Eligibility | Later of attainment of Age 65 and the fifth anniversary of plan participation. |
| b. Monthly Benefit | <p>One-twelfth of a specified percent (see below) of Average Compensation for each Year of Benefit Service (maximum of 10 years). All benefits are offset by the benefit equivalent to the profit sharing contribution for each Year of Benefit Service (maximum of 10 years). Maximum offset per year of Benefit Service is 0.50% of Average Monthly Compensation.</p> <p>The percent, net of the profit sharing offset, is determined by employment category as follows:</p> <p>Shareholder Physician: 4.00%
Non-shareholder Physician: 0.00%
Chief Operating Officer: 0.95%
Staff: 0.45%</p> |

9. Early Retirement:

- | | |
|--------------------|--------------------------------------|
| a. Eligibility | No Early Retirement benefit offered. |
| b. Monthly Benefit | N/A |

10. Late Retirement:

- | | |
|--------------------|---|
| a. Eligibility | Past Normal Retirement Age, but not later than age 70 ½ if a 5% owner. |
| b. Monthly Benefit | Greater of the Accrued Benefit using compensation and service through the Late Retirement Date and the Actuarial Equivalent of the Normal Retirement benefit. |

2010 Schedule SB, Part V – Plan Provisions

Plan Name: Professional Radiology, Inc. Defined Benefit Plan

EIN: 31-0667480

PN: 005

11. Vested Retirement:

- | | |
|--------------------|--|
| a. Eligibility | 20% after 2 years plus 20% per year thereafter to 100% after 6 years of vesting service. |
| b. Monthly Benefit | Accrued Benefit times the participant's vesting percentage. |

12. Disability Retirement:

- | | |
|----------------|--|
| a. Eligibility | Eligible for Social Security Administration disability benefits. |
| b. Benefit | Actuarial Equivalent of Accrued Benefit. |

13. Pre-Retirement Death:

- | | |
|----------------|---|
| a. Eligibility | A Participant with an Accrued Benefit. |
| b. Benefit | Actuarial Present Value of Participant's Accrued Benefit. |

14. Payment Forms:

- | | |
|-------------|---|
| a. Normal | Life annuity for single participants and an Actuarially Equivalent 50% Joint & Survivor annuity for married participants. |
| b. Optional | Lump sum distribution. |

2010 Schedule SB, Part V – Plan Provisions

Plan Name: Professional Radiology, Inc. Defined Benefit Plan

EIN: 31-0667480

PN: 005

15. Actuarial Equivalency:

a. Other than Lump Sums

Pre-retirement: No mortality and 6.00% interest.
Post-retirement: 1983 GAM Table, blended 50% male/50% female, and 6.00% interest.

b. Lump Sums

Greater of the lump sum calculated using (a) and the lump sum calculated using the 417(e) Applicable Mortality Table and 417(e) Applicable Interest Rate for the second month prior to the beginning of the Plan Year in which the distribution occurs.

16. Maximum Annual Benefit:

\$195,000 per year for participants retiring at age 62 during the 2010 Plan Year.

17. Changes Since Last Year:

None.

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**This schedule is required to be filed under section 104 of the Employee
Retirement Income Security Act of 1974 (ERISA) and section 6059 of the
Internal Revenue Code (the Code).► **File as an attachment to Form 5500 or 5500-SF.**

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

► **Round off amounts to nearest dollar.**► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan Professional Radiology, Inc. Defined Benefit Plan	B Three-digit plan number (PN) ► 005
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ Professional Radiology, Inc.	D Employer Identification Number (EIN) 31-0667480

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month <u>12</u> Day <u>31</u> Year <u>2010</u>	
2 Assets:	
a Market value	2a 5,152,217
b Actuarial value	2b 5,152,217
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	3a (1) Number of participants 0 (2) Funding Target 0
b For terminated vested participants	3b 18 26,189
c For active participants:	
(1) Non-vested benefits	3c(1) 28,122
(2) Vested benefits	3c(2) 4,934,668
(3) Total active	3c(3) 78 4,962,790
d Total	3d 96 4,988,979
4 If the plan is at-risk, check the box and complete lines a and b ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 5.80
6 Target normal cost	6 743,403

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	<u>JAB</u> Signature of actuary	09/16/2011 Date
Jessica A. Birkle	Type or print name of actuary	11-07693 Most recent enrollment number
Cuni, Rust & Strenk, Inc.	Firm name	(513) 891-0270 Telephone number (including area code)
4540 Cooper Road, Suite 304		
US Cincinnati	OH 45242-5617	
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2010
v.092308.1

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year)	0	0
8 Portion used to offset prior year's funding requirement (item 35 from prior year)	0	0
9 Amount remaining (item 7 minus item 8)	0	
10 Interest on item 9 using prior year's actual return of <u>12.48</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (item 38 from prior year)		298,409
b Interest on (a) using prior year's effective rate of <u>6.49</u> %		0
c Total available at beginning of current plan year to add to prefunding balance . . .		298,409
d Portion of item (c) to be added to prefunding balance		0
12 Reduction in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12).	0	0

Part III Funding percentages

14 Funding target attainment percentage	14	103.27 %
15 Adjusted funding target attainment percentage	15	101.34 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	107.39 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls**18** Contributions made to the plan for the the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
06/10/2010	153,265				
09/13/2010	162,776				
12/27/2010	184,428				
03/14/2011	150,478				
Totals ▶ 18(b)				650,947	18(c)

19 Discounted employer contributions -- see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contribution from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	657,044

20 Quarterly contributions and liquidity shortfall(s):

a Did the plan have a "funding shortfall" for the prior year?	☐ Yes	☒ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes	☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:			
a Segment rates:	1st segment 3.14 %	2nd segment 5.90 %	3rd segment 6.45 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute			

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment		☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment		☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment		☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment		27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	580,165
32 Amortization installments:		
a Net shortfall amortization installment	Outstanding Balance	Installment
	0	0
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		
33		
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33).		
34 580,165		
		Total balance
35 Balances used to offset funding requirement	Carryover balance	Prefunding Balance
	0	0
36 Additional cash requirement (item 34 minus item 35)	36	580,165
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)		
37 657,044		
38 Interest-adjusted excess contributions for current year (see instructions)		
38 76,879		
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)		
39		
40 Unpaid minimum required contribution for all years		
40		

2010 Schedule SB, Part V – Actuarial Assumptions

Plan Name: Professional Radiology, Inc. Defined Benefit Plan

EIN: 31-0667480

PN: 005

1. Interest Rates:

a. Funding

Segment 1	3.14%
Segment 2	5.90%
Segment 3	6.45%
Effective Rate:	5.80%
Post-retirement Lump Sum Rate	5.00%

2. Mortality Rates:

Preretirement: None.

Postretirement: Funding: 2010 Applicable Mortality Table under IRC Sec. 417(e)

FAS 35: 2010 Applicable Mortality Table under IRC Sec. 417(e)

3. Salary Scale: None.

4. Retirement Rates: Normal Retirement Age under the Plan, or Attained Age, if later.

2010 Schedule SB, Part V – Actuarial Assumptions

Plan Name: Professional Radiology, Inc. Defined Benefit Plan

EIN: 31-0667480

PN: 005

- | | |
|---|---|
| 5. <u>Termination Rates:</u> | None. |
| | |
| 6. <u>Disability Rates:</u> | None. |
| | |
| 7. <u>Plan Expenses:</u> | None. |
| | |
| 8. <u>Actuarial Cost Method:</u> | Unit Credit under PPA Rules. |
| | |
| 9. <u>Asset Valuation Method:</u> | Market Value of all trust investments, plus any accrued contributions as of the Valuation Date. |
| | |
| 10. <u>Assumed Form of Benefit Payment:</u> | Lump sum distribution. |
| | |
| 11. <u>Employee Data:</u> | An employee census was supplied by Professional Radiology, Inc. and included all employees in the Eligible Class. We did not audit the census. |
| | |
| 12. <u>Asset Data:</u> | Asset data and contribution amounts and dates were supplied by Professional Radiology, Inc. We did not audit the data. |
| | |
| 13. <u>Changes Since Last Year:</u> | Interest rates changed as required by PPA. The Post-Retirement Lump Sum Rate was changed from 6.00% to 5.00% to better reflect current market conditions. |

Schedule SB, Line 26 - Active Participants as of December 31, 2010

Total Years of Service

Age Group	<u>< 1</u>	<u>1-4</u>	<u>5-9</u>	<u>10-14</u>	<u>15-19</u>	<u>20-24</u>	<u>25-29</u>	<u>30-34</u>	<u>35 +</u>	<u>Total</u>
< 19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	1	0	0	0	0	0	0	0	1
30-34	0	1	0	0	0	0	0	0	0	1
35-39	0	9	4	1	0	0	0	0	0	14
40-44	2	6	0	2	0	0	0	0	0	10
45-49	0	3	5	4	3	0	0	0	0	15
50-54	0	4	2	3	3	2	0	0	0	14
55-59	1	4	1	5	0	0	2	0	0	13
60-64	0	0	2	4	0	0	0	0	0	6
65-69	0	1	1	2	0	0	0	0	0	4
70 +	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	3	29	15	21	6	2	2	0	0	78

Plan: Professional Radiology, Inc. Defined Benefit Plan

EIN: 31-0667480

PIN: 005

Average Age: 48.7 years
Average Service: 7.9 years