

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ 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:	☒ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan <u>MEDAMERICA HEALTH SYSTEMS CORPORATION EMPLOYEES RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ►	<u>001</u>	
	1c Effective date of plan	<u>01/01/1951</u>	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>MEDAMERICA HEALTH SYSTEMS CORP</u> <u>40 WEST FOURTH STREET, SUITE 1300</u> <u>DAYTON, OH 45402</u>	2b Employer Identification Number (EIN) <u>31-1040228</u>	2c Sponsor's telephone number <u>937-208-5415</u>	2d Business code (see instructions) <u>622000</u>

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	<u>Filed with authorized/valid electronic signature.</u>	<u>10/15/2011</u>	<u>WILLIAM LINESCH</u>
	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

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

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") WILLIAM E. LINESCH, VP HR AND ORGANIZATIONAL EFFECTIVENESS MEDAMERICA HEALTH SYSTEMS CORP. 40 WEST FOURTH STREET, SUITE 1300 DAYTON, OH 45403	3b Administrator's EIN 31-1040228 <hr/> 3c Administrator's telephone number 937-208-5415
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN <hr/> 4c PN
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5 Total number of participants at the beginning of the plan year	5	9646
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	5939
b Retired or separated participants receiving benefits.....	6b	1157
c Other retired or separated participants entitled to future benefits.....	6c	2630
d Subtotal. Add lines 6a , 6b , and 6c	6d	9726
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	81
f Total. Add lines 6d and 6e	6f	9807
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	183

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 1A 1C 1G

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

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance	(1) ☐ Insurance
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts
(3) ☒ Trust	(3) ☒ Trust
(4) ☐ General assets of the sponsor	(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)** ☒ **R** (Retirement Plan Information)
(2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3) ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

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

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>MEDAMERICA HEALTH SYSTEMS CORPORATION EMPLOYEES RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>MEDAMERICA HEALTH SYSTEMS CORP</u>	D Employer Identification Number (EIN) <u>31-1040228</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>01</u> Day <u>01</u> Year <u>2010</u>		
2 Assets:		
a Market value	2a <u>210056543</u>	
b Actuarial value	2b <u>213682815</u>	
3 Funding target/participant count breakdown		
	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>1184</u>	<u>45611333</u>
b For terminated vested participants	3b <u>2455</u>	<u>39342978</u>
c For active participants:		
(1) Non-vested benefits	3c(1)	<u>7074266</u>
(2) Vested benefits	3c(2)	<u>121479788</u>
(3) Total active	3c(3) <u>6007</u>	<u>128554054</u>
d Total	3d <u>9646</u>	<u>213508365</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>6.73</u> %	
6 Target normal cost	6 <u>13276623</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>10/04/2011</u>
<u>JASON M. BRAVO</u>	Signature of actuary	Date
<u>HEWITT ASSOCIATES LLC</u>	Type or print name of actuary	<u>11-05569</u>
<u>5005 ROCKSIDE ROAD</u> <u>INDEPENDENCE, OH 44131</u>	Firm name	Most recent enrollment number
		<u>216-573-9700</u>
		Telephone number (including area code)
	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)	1404877	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	1404877	0
9	Amount remaining (Item 7 minus item 8).....	0	0
10	Interest on item 9 using prior year's actual return of <u>30.58</u> %		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		1774
b	Interest on (a) using prior year's effective rate of <u>8.08</u> %		542
c	Total available at beginning of current plan year to add to prefunding balance		2316
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	100.08 %
15	Adjusted funding target attainment percentage.....	15	100.08 %
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	101.41 %
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
09/15/2011	18350604				
Totals ►			18(b)	18350604	18(c)
					0

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 16422794
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: 5.03 %	2nd segment: 6.73 %	3rd segment: 6.82 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 64
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	
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	13102173
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment		
b Waiver amortization installment		
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	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	13102173
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		Total balance
		0
36 Additional cash requirement (item 34 minus item 35).....	36	13102173
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	16422794
38 Interest-adjusted excess contributions for current year (see instructions).....	38	3320621
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	0

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

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010	
A Name of plan MEDAMERICA HEALTH SYSTEMS CORPORATION EMPLOYEES RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 MEDAMERICA HEALTH SYSTEMS CORP	D Employer Identification Number (EIN) 31-1040228

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).....	☒ Yes ☐ No
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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).
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
PIMCO
13-3459790

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation
VANGUARD
23-2376849

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
TWEEDY BROWN COMPANY LLC
350 PARK AVENUE NEW YORK, NY 10022

(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)

STATE STREET BANK AND TRUST

31-1040228

(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?
25 28 50 64	TRUSTEE	120945	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

HEWITT ASSOCIATES LLC

36-2235791

(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?
50 11	NONE	377368	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

KENNEDY CAPITAL MANAGEMENT

43-1225960

(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?
28 50 51	NONE	80189	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

ROXBURY CAPITAL MANAGEMENT

95-4686787

(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?
28 50 51	NONE	72520	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

LOGAN CIRCLE PARTNERS L.P.

20-8262386

(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?
28 50 51	NONE	13019	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ARTIO INTERNATIONAL

20-4663328

(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?
28 50 51	NONE	77724	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

JEFFERY SLOCUM AND ASSOCIATES

41-1567437

(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?
17 27 50	NONE	114206	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PLANTE AND MORAN PLLC

38-1357951

(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?
50 10	NONE	23800	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

GRAPHIC PARTNERS

36-4074726

(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?
38 50 99	NONE	16000	Yes ☒ No ☐	Yes ☐ No ☒	12145	Yes ☐ No ☒

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

VERITAS DOCUMENT SOLUTIONS LLC

20-0107082

(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?
38 50 99	NONE	10115	Yes ☒ No ☐	Yes ☐ No ☒	15562	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
VERITAS DOCUMENT SOLUTIONS	99	15562

(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.
HEWITT ASSOCIATES LLC 100 HALF DAY ROAD LINCOLNSHIRE, IL 60069	PRICING FOLDING STITCHING AND MAILING 8 PAGE PERSONALIZED STATEMENTS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
GRAPHIC PARTNERS INC	38 99	12145

(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.
HEWITT ASSOCIATES LLC 100 HALF DAY ROAD LINCOLNSHIRE, IL 60069	COMMUNICATION AND OTHER

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(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: <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone: <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone: <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone: <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone: <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>

Explanation:

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

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

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 MEDAMERICA HEALTH SYSTEMS CORPORATION EMPLOYEES RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 MEDAMERICA HEALTH SYSTEMS CORP	D Employer Identification Number (EIN) 31-1040228	

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	56161	1579
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	9510094	18350604
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	178759	8873
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	15459208	9582676
(2) U.S. Government securities.....	1c(2)	3143608	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)	11654305	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	18303957	11796598
(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)		
(9) Value of interest in common/collective trusts.....	1c(9)	0	32547822
(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)	74639160	85367971
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	77802308	85285901

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	210747560	242942024

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	186610	198289
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	186610	198289

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	210560950	242743735
---	-----------	-----------	-----------

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)	18350604	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		18350604
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	17395	
(B) U.S. Government securities	2b(1)(B)	39974	
(C) Corporate debt instruments	2b(1)(C)	201242	
(D) Loans (other than to participants)	2b(1)(D)	89559	
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	189442	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		537612
(2) Dividends: (A) Preferred stock	2b(2)(A)	9	
(B) Common stock	2b(2)(B)	118750	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1671505	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1790264
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	65578607	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	64303429	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		1275178

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	10467973	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		10467973
(6) Net investment gain (loss) from common/collective trusts	2b(6)		297162
(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)		6502286
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		39221079

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5799800	
(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)		5799800
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)	789515	
(2) Contract administrator fees	2i(2)	39395	
(3) Investment advisory and management fees	2i(3)	364710	
(4) Other	2i(4)	44874	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		1238494
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		7038294

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		32182785
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: PLANTE & MORAN, PLLC

(2) EIN: 38-1357951

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		2500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
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.			

- 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 <u>MEDAMERICA HEALTH SYSTEMS CORPORATION EMPLOYEES RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MEDAMERICA HEALTH SYSTEMS CORP</u>	D Employer Identification Number (EIN) <u>31-1040228</u>

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	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>42-0127290</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>65</u>

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☒ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____	If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☒ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
--	-----------------------------------	-----------------------------------	-------------------------------	--

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2010
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:

Stock: 42% Investment-Grade Debt: 26% High-Yield Debt: 1% Real Estate: 0% Other: 31%

- 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):

MedAmerica Health Systems Corporation Employees Retirement Plan

**Financial Report
December 31, 2010**

MedAmerica Health Systems Corporation

Employees Retirement Plan

Contents

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Independent Auditor's Report

To the Plan Administrator
MedAmerica Health Systems Corporation
Employees Retirement Plan

We have audited the statement of net assets available for benefits of MedAmerica Health Systems Corporation Employees Retirement Plan (the "Plan") as of December 31, 2010 and 2009 and the related statement of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits as of December 31, 2010 and 2009 and the changes in net assets available for benefits for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were performed for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental schedule of assets held at end of year as of December 31, 2010 and schedule of reportable transactions are presented for the purpose of additional analysis and are not a required part of the basic financial statements but are supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. These supplemental schedules are the responsibility of the Plan's management. The supplemental schedules have been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

To the Plan Administrator
MedAmerica Health Systems Corporation
Employees Retirement Plan

As explained in Note 7, the financial statements include investments valued at approximately \$85,000,000 (35 percent of net assets) as of December 31, 2010 and at approximately \$78,000,000 (37 percent of net assets) as of December 31, 2009 whose fair values have been estimated by management in the absence of readily determinable market values. Management's estimates are based on information provided by the fund managers.

Plante & Moran, PLLC

Columbus, Ohio
October 13, 2011

MedAmerica Health Systems Corporation

Employees Retirement Plan

Statement of Net Assets Available for Benefits

	December 31, 2010	December 31, 2009
Assets		
Investments at fair value:		
Money market fund	\$ 9,582,676	\$ 15,459,208
Mutual funds	85,367,971	74,639,160
Common collective trust fund	32,547,822	-
U.S. government securities	-	3,143,608
Corporate bond obligations	-	11,654,305
Corporate stocks	11,796,598	18,303,957
Alternative investments - Investments in limited partnerships	85,285,901	77,802,308
Total investments at fair value	224,580,968	201,002,546
Contributions receivable	18,350,604	9,510,094
Accrued interest and dividends	8,873	178,759
Cash	1,579	56,161
Total assets	242,942,024	210,747,560
Liabilities - Accrued liabilities	198,289	186,610
Net Assets Available for Benefits	\$ 242,743,735	\$ 210,560,950

MedAmerica Health Systems Corporation

Employees Retirement Plan

Statement of Changes in Net Assets Available for Benefits

	Year Ended	
	December 31, 2010	December 31, 2009
Additions to Net Assets		
Contributions - Employer	\$ 18,350,604	\$ 9,510,094
Investment income (loss):		
Interest and dividends	2,327,876	3,387,450
Net realized and unrealized gains (losses) on investments:		
Mutual funds	6,502,286	8,358,084
Common collective trust funds	297,162	-
Unallocated insurance contract	-	(390,568)
U.S. government securities	158,818	(82,808)
Corporate stocks	3,081,000	10,212,326
Corporate bond obligations	179,961	2,623,024
Alternative investments	8,323,372	23,791,877
Net realized and unrealized gains	18,542,599	44,511,935
Total investment income	20,870,475	47,899,385
Total additions	39,221,079	57,409,479
Deductions from Net Assets		
Benefits paid directly to participants or beneficiaries	5,799,800	5,373,991
Administrative expenses	1,238,494	1,637,312
Total deductions	7,038,294	7,011,303
Net Increase	32,182,785	50,398,176
Net Assets Available for Benefits		
Beginning of year	210,560,950	160,162,774
End of year	\$ 242,743,735	\$ 210,560,950

MedAmerica Health Systems Corporation

Employees Retirement Plan

Notes to Financial Statements

December 31, 2010 and 2009

Note 1 - Plan Description

The following description of MedAmerica Health Systems Corporation Employees Retirement Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General - The Plan is a noncontributory defined benefit plan covering all full-time employees of MedAmerica Health Systems Corporation (the "Corporation") who are age 21 or older and which provides for retirement, death, and disability benefits.

Eligibility and Vesting - Employees become participants in the Plan following completion of the eligibility requirements as described in the Plan and are fully vested for normal retirement benefits after three years of service.

Funding - Contributions are made by the Corporation in actuarially determined amounts. The Corporation's policy is to make contributions necessary to satisfy ERISA funding standards. All minimum funding requirements were met during 2010 and 2009.

Payment of Benefits - Distributions are payable upon retirement, death, disability, or termination of employment in the form of various installment annuities.

Party-in-interest Transactions - Certain plan assets are in investment funds managed by State Street Bank and Trust Company or its affiliates. State Street Bank and Trust Company is the trustee of the Plan; therefore, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines.

Note 2 - Summary of Significant Accounting Policies

Investment Valuation - Investments are stated at fair value and, if available, quoted market prices are used to value investments. Investments in the common collective trust fund are valued at the net asset value per share (or its equivalent) of the fund, which is based on the fair value of the fund's underlying assets. Money market funds, corporate stocks, and mutual funds are valued at quoted market prices. Securities traded on a national securities exchange are valued at the last reported sales price on the last business day of the plan year. U.S. government securities, fixed-income, and corporate debt investments are valued using quoted market prices and/or other market data for the same or comparable instruments and transactions in establishing the prices, discounted cash flow models, and other pricing models. Investments in limited partnerships are valued at the net asset value per share, which is based on audited financial statements, with adjustments to account for partnership activity and other applicable valuation adjustments. In evaluating the fair value information, considerable judgment is required to interpret the market data used to develop the estimates.

MedAmerica Health Systems Corporation

Employees Retirement Plan

Notes to Financial Statements

December 31, 2010 and 2009

Note 2 - Summary of Significant Accounting Policies (Continued)

The use of different market assumptions and/or different valuation techniques may have a material effect on the estimated fair value amounts. Accordingly, the estimates of fair value presented herein may not be indicative of the amounts that could be realized in a current market exchange. See Note 7 for additional information.

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

Benefit Payments - Benefits are recorded when paid.

Administrative Expenses - Various administrative costs are paid by the Corporation.

Actuarial Present Value of Accumulated Plan Benefits - Accumulated plan benefits are those future periodic payments that are attributable, under the Plan's provisions, to the service employees have rendered. These include benefits expected to be paid to:

- a. Retired or terminated employees or their beneficiaries
- b. Beneficiaries of employees who have died
- c. Present employees or their beneficiaries

Benefits for retired or terminated employees or their beneficiaries are based on the employee's number of years of credited service. Beginning January 1, 2008, a cash balance formula, with compensation and interest credits, is being calculated to accumulate benefits for new participants entering the Plan and existing participants electing to participate. Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included to the extent they are deemed attributable to employee service rendered through the valuation date.

Actuarial Assumptions - The actuarial present value of accumulated plan benefits is determined by consulting actuaries from Hewitt Associates LLC and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and probability of payment between the valuation date and the expected date of payment.

MedAmerica Health Systems Corporation

Employees Retirement Plan

Notes to Financial Statements December 31, 2010 and 2009

Note 2 - Summary of Significant Accounting Policies (Continued)

The significant actuarial assumptions used in the valuation of the Plan at January 1, 2010 and 2009 are summarized as follows:

Actuarial cost method	- Standard unit credit
Assumed rate of return	- 7.75 percent in 2010 and 2009
Mortality basis	- 2010 Static Mortality Table for Annuitants and Non-annuitants for 2010 and the 2009 Static Mortality Table for Annuitants and Non-annuitants for 2009
Salary projection	- 2.00 percent increase per annum through 2011 and 4.00 percent increase per annum for 2012 and thereafter for 2010 and 4.00 percent per annum for 2009

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

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

Risks and Uncertainties - Contributions to the Plan and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee compensation and demographics. Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and, due to the uncertainties inherent in setting assumptions, that the effect of such changes could be material to the financial statements. Investment securities are exposed to various risks, such as interest rate, market, and credit risk. 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 the statement of net assets available for benefits.

Subsequent Events - The financial statements and related disclosures include evaluation of events up through and including October 13, 2011, which is the date the financial statements were available to be issued.

MedAmerica Health Systems Corporation

Employees Retirement Plan

Notes to Financial Statements December 31, 2010 and 2009

Note 3 - Investments

Significant investments included in end of year net assets are as follows:

	2010	2009
Money market fund - State Street Bank and Trust Company	\$ 9,582,676	\$ 15,459,208
Mutual funds:		
PIMCO Total Return Fund	51,471,703	39,407,051
Vanguard Small Cap Index Fund	9,425,638	16,950,527
Tweedy Brown Global Value Fund	20,807,373	18,281,582
Common collective trust fund - S&P 500 Flagship Fund	32,547,822	-
Alternative investments - Investments in limited partnerships:		
BlackRock Alternative Advisors	12,483,395	11,456,480
PIMCO Stocks Plus	-	48,935,354
Artio International Equity II	11,225,340	10,436,126
Aurora Offshore Fund	15,431,447	-

Note 4 - Benefits

The actuarial present value of accumulated plan benefits is determined by consulting actuaries from Hewitt Associates LLC. The calculations of the estimated present value of accumulated plan benefits attributable to participants in the Plan, which were made as of January 1, 2010 and 2009, the most recent actuarial valuations, are as follows:

	2010	2009
Actuarial Present Value of Accumulated Plan Benefits		
Vested benefits:		
Participants currently receiving benefit payments	\$ 46,899,394	\$ 40,904,328
Other vested participants	187,437,061	156,367,968
Total vested benefits	234,336,455	197,272,296
Nonvested benefits	12,013,147	11,249,946
Total actuarial present value of accumulated plan benefits	\$ 246,349,602	\$ 208,522,242

MedAmerica Health Systems Corporation

Employees Retirement Plan

Notes to Financial Statements December 31, 2010 and 2009

Note 4 - Benefits (Continued)

	2010	2009
Actuarial Present Value of Accumulated Plan		
Benefits - Beginning of year	\$ 208,522,242	\$ 185,349,675
Increase (decrease) during the year attributable to:		
Interest accumulation	13,690,920	12,352,783
Benefits paid	(5,373,991)	(4,768,839)
Change of assumptions	17,946,471	2,656,266
Benefits accumulated	11,563,960	12,524,553
Plan amendments	-	407,804
Net increase	<u>37,827,360</u>	<u>23,172,567</u>
Actuarial Present Value of Accumulated Plan		
Benefits - End of year	<u>\$ 246,349,602</u>	<u>\$ 208,522,242</u>

The assumption change in 2010 was the result of a change in the mortality table from the 2009 Static Mortality Table for Annuitants and Non-Annuitants in 2009 to the 2010 Static Mortality Table for Annuitants and Non-Annuitants in 2010 and a change in the projected salary increase from 4.00 percent per annum to 2.00 percent per annum through 2011 and 4.00 percent per annum thereafter.

The assumption change in 2009 was the result of a change in the mortality table from the 2008 Static Mortality Table for Annuitants and Non-Annuitants in 2008 to the 2009 Static Mortality Table for Annuitants and Non-Annuitants in 2009 and a change in discount rate from 6.75 percent in 2008 to 7.75 percent in 2009. The effects of the plan amendment in 2009 relate to vested participants who retire after Social Security normal retirement age that received an actuarial increase to their benefit effective January 1, 2009.

Note 5 - Plan Termination

Should the Plan terminate at some future time, its net assets generally will not be available on a pro rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guaranty while other benefits may not be provided for at all.

MedAmerica Health Systems Corporation

Employees Retirement Plan

Notes to Financial Statements

December 31, 2010 and 2009

Note 6 - Tax Status

The Plan has received a determination letter from the Internal Revenue Service indicating that the Plan, as designed, is qualified for tax-exempt treatment under the applicable section of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, management believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Note 7 - Fair Value Measurements

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the inputs and valuation techniques used to measure fair value.

The following tables present information about the Plan's assets measured at fair value on a recurring basis at December 31, 2010 and 2009 and the valuation techniques used by the Plan to determine those fair values.

Level 1 - In general, fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Plan has the ability to access.

Level 2 - Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets, and other inputs such as interest rates and yield curves that are observable at commonly quoted intervals.

Level 3 - Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset. Significant inputs for the alternative investments include the fair value of the underlying assets for the various partnerships.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

MedAmerica Health Systems Corporation

Employees Retirement Plan

Notes to Financial Statements December 31, 2010 and 2009

Note 7 - Fair Value Measurements (Continued)

Assets Measured at Fair Value on a Recurring Basis at December 31, 2010

	Level 1	Level 2	Level 3	Balance at December 31, 2010
Money market funds	\$ 9,582,676	\$ -	\$ -	\$ 9,582,676
Mutual funds:				
Equity investments	33,896,268	-	-	33,896,268
Fixed-income investments	51,471,703	-	-	51,471,703
Common collective trust fund (n)	-	32,547,822	-	32,547,822
Corporate stocks	11,796,598	-	-	11,796,598
Alternative investments - Limited partnerships:				
Artio International Equity II (a)	-	-	11,225,340	11,225,340
BlackRock Alternative Advisors (b)	-	-	12,483,395	12,483,395
Walter Scott International (d)	-	-	7,800,699	7,800,699
Gem Realty Securities Class A (e)	-	-	4,184,528	4,184,528
Ascend Partners Fund II BPO, LTD. (f)	-	-	5,496,666	5,496,666
Tremblant Partners, LTD. (g)	-	-	3,683,606	3,683,606
Calypso Overseas, LTD. (h)	-	-	5,349,575	5,349,575
ESG Cross Border Equity Offshore Fund (i)	-	-	4,349,878	4,349,878
Standard Pacific Capital Offshore Fund (j)	-	-	5,636,426	5,636,426
Alydar Fund Limited (k)	-	-	5,515,421	5,515,421
ACI Market Neutral Fund, LTD. (l)	-	-	4,128,920	4,128,920
Aurora Offshore Fund (m)	-	-	15,431,447	15,431,447
Total	<u>\$ 106,747,245</u>	<u>\$ 32,547,822</u>	<u>\$ 85,285,901</u>	<u>\$ 224,580,968</u>

MedAmerica Health Systems Corporation

Employees Retirement Plan

Notes to Financial Statements December 31, 2010 and 2009

Note 7 - Fair Value Measurements (Continued)

Assets Measured at Fair Value on a Recurring Basis at December 31, 2009

	Level 1	Level 2	Level 3	Balance at December 31, 2009
Money market funds	\$ 15,459,208	\$ -	\$ -	\$ 15,459,208
Mutual funds:				
Equity investments	35,232,109	-	-	35,232,109
Fixed-income investments	39,407,051	-	-	39,407,051
U.S. government securities	-	3,143,608	-	3,143,608
Corporate bond obligations	-	11,654,305	-	11,654,305
Corporate stocks	18,303,957	-	-	18,303,957
Alternative investments:				
Artio International Equity II (a)	-	-	10,436,126	10,436,126
BlackRock Alternative Advisors (b)	-	-	11,456,480	11,456,480
PIMCO Stock Plus (c)	-	-	48,935,354	48,935,354
Walter Scott International (d)	-	-	6,974,348	6,974,348
Total	<u>\$ 108,402,325</u>	<u>\$ 14,797,913</u>	<u>\$ 77,802,308</u>	<u>\$ 201,002,546</u>

- (a) The fund's investment objective is to seek long-term growth of capital by investing primarily in a wide variety of international equity securities issued throughout the world, normally excluding the United States. The investment manager manages the Plan as a core international equity product and is not constrained by a particular investment style. It may invest in "growth" or "value" securities.
- (b) The fund's investment objective is to provide its investors with capital appreciation while endeavoring to minimize corresponding risk. The Plan seeks to achieve its objectives through direct and/or indirect investments that pursue a variety of investment strategies.
- (c) The fund invests, for purposes of backing its stock index investments, in lower-rated debt securities and non-U.S. dollar-denominated foreign securities.
- (d) The fund's investment objective is to achieve long-term capital appreciation through investments in the equity securities of companies located outside of the United States of America.
- (e) The fund's investment objective is to achieve attractive risk-adjusted rates of return with less volatility than the broader equity markets, generally through investments in publicly traded national, international, and multi-national companies.
- (f) The fund's investment objective is to be an opportunistic U.S.-focused long/short equity fund which generates superior risk-adjusted returns that maximize gains and minimize volatility over a broad range of market environments.
- (g) The fund's investment objective is to generate superior returns through investments in domestic and international equity and equity-related securities.
- (h) The fund's investment objective is to achieve capital appreciation through investment in selected global financial securities and other investments.
- (i) The fund's investment objective is to provide superior non-market correlated returns primarily by investing in emerging market equities and from time to time bond transactions.

MedAmerica Health Systems Corporation

Employees Retirement Plan

Notes to Financial Statements December 31, 2010 and 2009

Note 7 - Fair Value Measurements (Continued)

- (j) The fund's investment objective is to achieve long-term capital appreciation by investing globally in securities and other instruments, including, but not limited to, equities, equity-related securities, bonds, other fixed-income investments, options, and futures contracts.
- (k) The fund's investment objective is to achieve capital appreciation primarily through investments in equity securities and other equity-related instruments.
- (l) The fund's investment objective is to achieve net returns of 5-8 percent above cash with minimal volatility per year while investing in small and micro-cap names both domestically and internationally.
- (m) The fund's investment objective is to invest and trade directly and indirectly in securities and other financial instruments through advisory accounts and investments in private investment funds. The fund's investment objective is to generate consistent long-term capital appreciation with low volatility and little correlation with the equity and bond markets through a portfolio having a diversified risk profile.
- (n) The fund's investment objective is to approximate as closely as practicable, before expenses, the performance of the S&P 500 Index over the long term.

Changes in Level 3 assets measured at fair value on a recurring basis for the years ended December 31, 2010 and 2009 are as follows:

	Alternative Investments
Balance at January 1, 2010	\$ 77,802,308
Net purchases and issuances (sales and settlements)	(839,779)
Net realized and unrealized gains	<u>8,323,372</u>
Balance at December 31, 2010	<u>\$ 85,285,901</u>

	Alternative Investments	Unallocated Insurance Contract
Balance at January 1, 2009	\$ 69,520,974	\$ 3,228,255
Net purchases and issuances (sales and settlements)	(15,510,553)	(2,837,687)
Net realized and unrealized gains (losses)	<u>23,791,877</u>	<u>(390,568)</u>
Balance at December 31, 2009	<u>\$ 77,802,298</u>	<u>\$ -</u>

MedAmerica Health Systems Corporation

Employees Retirement Plan

Notes to Financial Statements

December 31, 2010 and 2009

Note 7 - Fair Value Measurements (Continued)

Of the Level 3 assets still held by the Plan at December 31, 2010, the unrealized gains for the years ended December 31, 2010 and 2009 were \$8,323,372 and \$23,791,877, respectively, which is recognized in the statement of changes in net assets available for benefits. Realized losses recognized in the 2009 statement of changes in net assets available for benefits relate to investments in the unallocated insurance contracts sold during 2009 with proceeds totaling \$2,607,305. The Plan also purchased \$1,500,775 of the unallocated insurance contract investments during 2009.

Both observable and unobservable inputs may be used to determine the fair value of positions classified as Level 3 assets and liabilities. As a result, the unrealized gains and losses for these assets presented in the tables above may include changes in fair value that were attributable to both observable and unobservable inputs.

The Plan's policy is to recognize transfers between levels of the fair value of hierarchy as of the actual date of the event of change in circumstances that caused the transfer. There were no significant transfers between levels of the fair value of hierarchy during 2010 and 2009.

The Plan also holds other assets and liabilities not measured at fair value on a recurring basis, including accrued income, contributions receivable, and accrued liabilities. The fair value of these assets and liabilities is equal to the carrying amounts in the accompanying financial statements due to the short maturity of such instruments.

Investments in Entities that Calculate Net Asset Value per Share

The Plan holds shares or interests in limited partnerships at year end whereby the fair value of the investment held is estimated based on the net asset value per share (or its equivalent) of the investment company.

MedAmerica Health Systems Corporation

Employees Retirement Plan

Notes to Financial Statements December 31, 2010 and 2009

Note 7 - Fair Value Measurements (Continued)

At year end, the fair value, unfunded commitments, and redemption rules of those investments are as follows :

Investments Held at December 31, 2010

	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency, if Eligible</u>
Atrio International Equity II	\$ 11,225,340	\$ -	Monthly
BlackRock Alternative Advisors	12,483,395	-	N/A
Walter Scott International	7,800,699	-	Monthly
Gem Realty Securities Class A	4,184,528	-	Annually
Ascend Partners Fund II BPO, LTD.	5,496,666	-	Monthly
Tremblant Partners, LTD.	3,683,606	-	Quarterly
Calypso Overseas, LTD.	5,349,575	-	Quarterly
ESG Cross Border Equity Offshore Fund	4,349,878	-	Quarterly
Standard Pacific Capital Offshore Fund.	5,636,426	-	Quarterly
Alydar Fund Limited.	5,515,421	-	Quarterly
ACI Market Neutral Fund, LTD.	4,128,920	-	Monthly
Aurora Offshore Fund	15,431,447	-	Quarterly
Total	<u>\$ 85,285,901</u>	<u>\$ -</u>	

MedAmerica Health Systems Corporation
Employees Retirement Plan
EIN31-1040228/Plan Number 001

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

December 31, 2010

(a)(b) Identity of Issue, Lessor, Borrower, or Similar Party	(c) Description of Assets	Maturity Date	Shares or Rate	(d) Cost	(e) Fair Value
*State Street	Money market fund - STATE STREET BANK AND TRUST CO		9,582,676	\$ 9,582,676	\$ 9,582,676
	Mutual funds:				
*PIMCO	PIMCO TOTAL RETURN FUND		4,793,936	51,790,728	51,471,703
Vanguard	VANGUARD SMALL CAP INDEX FUND		271,085	7,154,594	9,425,638
Tweedy, Browne	TWEEDY BROWN GLOBAL VALUE FUND		873,525	27,209,841	20,807,373
Hussman	HUSSMAN STRATEGIC GROWTH FUND		298,068	4,008,238	3,663,257
				90,163,401	85,367,971
*State Street	Common collective trust fund - S&P 500 FLAGSHIP FUND			30,259,145	32,547,822
	Alternative investment strategies:				
Artio Global Inv.	ARTIO INTERNATIONAL EQUITY II		77,246	6,994,966	11,225,340
Aurora Inv. Mgmt.	AURORA OFFSHORE FUND		13,030	15,000,000	15,431,447
UBS Global Asset	BLACK ROCK ALTERNATIVE ADVISORS		13,135	10,000,000	12,483,395
*Walter Scott	WALTER SCOTT INTERNATIONAL		44,986	6,988,922	7,800,699
GEM Realty Sec. LTD.	GEM REALTY SECURITIES CLASS A		4,000	4,000,000	4,184,528
Ascend	ASCEND PARTNERS FUND II BPO, LTD.		53,000	5,300,000	5,496,666
Tremblant	TREMBLANT PARTNERS LTD		34,000	3,400,000	3,683,606
Calypso Capital Management, LP	CALYPSO OVERSEAS, LTD.		5,000	5,000,000	5,349,575
Emerging Sovereign Group	ESG CROSS BORDER EQUITY OFFSHORE FD		4,176	4,000,000	4,349,878
Standard Pacific Capital, LLC	STANDARD PACIFIC CAPITAL OFFSHORE FD		50,195	5,000,000	5,636,426
Alydar Fund, LTD.	ALYDAR FUND LIMITED		43,039	5,300,000	5,515,421
Algert Coldiron	ACI MARKET NEUTRAL FUND , LTD.		4,000	4,000,000	4,128,920
				74,983,888	85,285,901
				204,989,110	212,784,370

MedAmerica Health Systems Corporation
Employees Retirement Plan
EIN31-1040228/Plan Number 001

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

December 31, 2010

(a)(b) Identity of Issue, Lessor, Borrower, or Similar Party	(c) Description of Asset	Maturity Date	Shares or Rate	(d) Cost	(e) Fair Value
	Corporate stocks:				
	AMERICAN SAFETY INS HOLDINGS		2,470	\$ 45,709.17	\$ 52,808.60
	ARGO GROUP INTERNATIONAL		848	28,411.27	31,757.60
	FABRINET		2,240	25,622.11	48,160.00
	FRESH DEL MONTE PRODUCE INC		2,475	41,592.11	61,751.25
	KNIGHTSBRIDGE TANKERS LTD		800	13,501.32	17,816.00
	MAIDEN HOLDINGS LTD		3,654	25,637.86	28,720.44
	RADWARE LTD		3,010	84,178.56	112,905.10
	AAON INC		1,809	33,111.96	51,031.89
	ABAXIS INC		205	5,589.72	5,589.72
	AEP INDUSTRIES INC		1,425	37,812.26	36,978.75
	AARON S INC		3,765	68,397.28	76,768.35
	ACTUANT CORP CL A		2,237	53,246.13	59,548.94
	ACXIOM CORP		5,440	97,526.95	93,570.45
	ALEXANDRIA REAL ESTATE EQUIT		765	37,510.12	57,043.90
	ALLETE INC		1,330	52,658.25	49,555.80
	AMERICAN EQUITY INVT LIFE HL		3255	35,848.75	40,850.25
	AMERICA S CAR MART INC		2,191	54,527.98	59,332.28
	AMERIGROUP CORP		1,615	57,435.57	70,930.80
	APOGEE ENTERPRISES INC		2,459	33,271.37	33,122.73
	ARRIS GROUP INC		5,159	63,453.09	57,883.98
	ARVINMERITOR INC		2,795	56,226.46	57,353.40
	ASTEC INDUSTRIES INC		3,096	89,107.39	100,341.36
	AVISTA CORP		3,205	73,052.31	72,176.60
	BANCORPSOUTH INC		2,165	36,826.33	35,531.75
	BANK OF THE OZARKS		1,161	29,971.06	50,329.35
	BANNER CORPORATION		10,100	20,200.00	23,432.00
	BE AEROSPACE INC		755	20,442.42	27,957.65
	BIO REFERENCE LABS INC		2,975	58,537.65	65,985.50
	BIOMED REALTY TRUST INC		3,185	83,254.67	60,400.25
	BLACK HILLS CORP		1,915	71,045.09	57,006.90
	BLUE NILE INC		0	-	0.00
	BOB EVANS FARMS		584	17,793.86	19,411.05
	BRADY CORPORATION CL A		1,065	34,682.54	34,729.65
	BRIGGS + STRATTON		1,770	26,316.49	34,851.30
	BRUNSWICK CORP		1,415	17,261.63	26,517.10
	CNA SURETY CORP		983	20,313.51	23,277.44
	CALIX NETWORKS INC		2,300	34,536.77	38,870.00
	CAMDEN NATIONAL GROUP		484	14,744.87	17,535.32
	CARDINAL FINANCIAL CORP		1,351	9,035.74	15,712.13
	CARPENTER TECHNOLOGY		2,375	45,181.52	95,570.00
	CHART INDUSTRIES INC		1,395	27,271.12	47,123.10
	CHINACAST EDUCATION CORP		4,565	30,093.84	35,424.40
	COBIZ FINANCIAL INC		2,120	10,119.78	12,889.60
	CODEXIS INC		5,070	50,797.94	53,735.04
	COINSTAR INC		1,085	47,356.88	61,236.69
	COLUMBIA SPORTSWEAR CO		766	33,936.25	46,189.80
	COLUMBUS MCKINNON CORP/NY		2,442	51,499.97	49,621.44
	CONTANGO OIL + GAS		550	25,824.94	31,861.50
	CONTINUACARE CORP		1,272	5,082.03	5,952.96
	COOPER COS INC/THE		1,315	61,991.02	74,087.10
	COOPER TIRE + RUBBER		2,100	42,627.55	49,518.00
	COURIER CORP		1,339	52,930.63	20,781.28
	COUSINS PROPERTIES INC		4,030	29,890.77	33,609.47

MedAmerica Health Systems Corporation
Employees Retirement Plan
EIN31-1040228/Plan Number 001

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

December 31, 2010

(a)(b) Identity of Issue, Lessor, Borrower, or Similar Party	(c) Description of Asset	Maturity Date	Shares or Rate	(d) Cost	(e) Fair Value
	Corporate stocks (continued):				
	DAKTRONICS INC		2,935	\$ 43,747.56	\$ 46,725.20
	DANA HOLDING CORP		5,640	9,682.69	97,064.40
	DAWSON GEOPHYSICAL CO		2,040	53,277.67	65,076.00
	DELPHI FINANCIAL GROUP CL A		1,412	32,852.95	40,722.08
	DIAMONDROCK HOSPITALITY CO		4,249	41,007.68	50,988.00
	DIGITALGLOBE INC		2,250	69,236.73	71,347.50
	DIODES INC		1,585	27,120.94	42,779.15
	DRAGONWAVE INC		8,340	63,872.15	69,983.64
	DUPOINT FABROS TECHNOLOGY		1,165	24,250.46	24,800.82
	EAST WEST BANCORP INC		3,357	39,613.63	65,629.35
	ELSTER GROUP SE ADR		2,420	32,639.22	40,898.00
	EMERGENCY MEDICAL SERVICES A		2,410	132,754.50	155,710.10
	EMULEX CORP		6,825	80,517.38	79,599.08
	ENTROPIC COMMUNICATIONS INC		4,170	35,236.30	50,373.60
	ESCO TECHNOLOGIES		2,245	68,457.09	84,950.80
	ESTERLINE TECHNOLOGIES CORP		675	27,255.90	46,298.25
	EXACTECH INC		1,202	17,369.61	22,621.64
	EZCORP INC CL A		2,070	47,126.99	56,159.10
	FSI INTL INC		9,160	37,544.75	40,487.20
	FAIRCHILD SEMICON INTERNATIO		4,163	39,813.87	64,984.43
	FINISAR CORPORATION		3,490	51,315.74	103,618.10
	FIRST CASH FINL SVCS INC		2,755	58,327.17	85,377.45
	FIRST HORIZON NATIONAL CORP		2,590	21,781.97	30,512.60
	FIRST MERCURY FINANCIAL CORP		1,390	21,793.23	22,796.00
	FIRST POTOMAC REALTY TRUST		2,185	53,439.23	36,751.70
	H.B. FULLER CO.		2,695	58,570.05	55,301.40
	GENERAC HOLDINGS INC		1,396	18,028.41	22,573.32
	GENESCO INC		1,992	60,548.72	74,680.08
	GENESEE + WYOMING INC CL A		1,585	52,026.94	83,925.75
	GEOEYE INC		3,162	89,090.61	134,037.18
	GLACIER BANCORP INC		1,071	15,947.05	16,182.81
	GMX RESOURCES INC		4,358	49,842.04	24,056.16
	GREAT SOUTHERN BANCORP INC		597	11,670.87	14,083.23
	GREENBRIER COMPANIES INC		1,739	24,248.56	36,501.61

MedAmerica Health Systems Corporation
Employees Retirement Plan
EIN31-1040228/Plan Number 001

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

December 31, 2010

(a)(b) Identity of Issue, Lessor, Borrower, or Similar Party	(c) Description of Asset	Maturity Date	Shares or Rate	(d) Cost	(e) Fair Value
	Corporate stocks (continued):				
	HNI CORP		2,010	\$ 57,604.03	\$ 62,712.00
	HARMAN INTERNATIONAL		1,745	42,308.87	80,793.50
	HEALTHSPRING INC		3,725	91,397.04	98,824.25
	HECKMAN CORP		14,090	82,932.04	70,872.70
	HERLEY INDUSTRIES INC		707	9,351.27	12,245.24
	HERSHA HOSPITALITY TRUST		5,332	18,748.14	35,191.20
	HI TECH PHARMACAL CO INC		309	7,729.03	7,698.26
	HIGHWOODS PROPERTIES INC		645	16,877.43	20,543.25
	HILL ROM HOLDINGS INC		1,555	38,203.67	61,220.35
	HORACE MANN EDUCATORS		2,070	38,071.06	37,342.80
	HORNBECK OFFSHORE SERVICES		2,614	51,687.96	54,580.32
	IBERIABANK CORP		1,260	55,380.68	75,503.80
	INSITUFORM TECHNOLOGIES CL A		2,195	58,623.84	58,189.45
	INTEGRATED DEVICE TECH INC		10,066	70,525.24	67,039.56
	INTERNAP NETWORK SERVICES		16,140	86,452.61	98,131.20
	INTL RECTIFIER CORP		155	4,578.42	4,336.79
	INTEROIL CORP		915	57,454.27	65,944.05
	JARDEN CORP		1,600	52,022.89	49,392.00
	JINKOSOLAR HOLDING CO ADR		1,765	31,906.31	35,511.80
	KIT DIGITAL INC		5,330	66,197.09	85,493.20
	K SWISS INC CL A		2,230	53,083.72	27,808.10
	KEMET CORP		3,740	41,804.13	54,886.65
	KENNAMETAL INC		1,250	30,123.85	49,325.00
	KIMBALL INTERNATIONAL B		2,052	26,177.71	14,158.80
	KNOLL INC		2,228	35,910.21	37,285.92
	KRONOS WORLDWIDE INC		2,700	109,517.36	114,723.00
	KULICKE + SOFFA INDUSTRIES		9,325	63,445.37	67,140.00
	LSI INDUSTRIES INC		2,495	16,428.29	21,107.70
	LAKELAND FINANCIAL CORP		1,281	26,252.99	27,490.26
	LEXINGTON REALTY TRUST		1,880	12,126.49	14,946.00
	LINCOLN EDUCATIONAL SERVICES		1,950	25,858.94	30,244.50
	LINCOLN ELECTRIC HOLDINGS		779	40,442.47	50,845.33
	LITHIA MOTORS INC CL A		625	8,837.79	8,951.69
	LITTLEFUSE INC		1,745	66,774.63	82,119.70
	LORAL SPACE + COMMUNICATIONS		2,045	134,879.88	156,442.50
	MKS INSTRUMENTS INC		1,000	20,060.36	24,490.00
	MARTEN TRANSPORT LTD		1,728	29,424.41	36,944.64
	MAXWELL TECHNOLOGIES INC		1,080	19,493.43	20,401.20
	MAXIMUS INC		760	36,885.15	49,840.80
	MEASUREMENT SPECIALTIES INC		1,352	21,238.60	39,681.20
	MEDASSETS INC		570	11,569.80	11,483.49
	MEDIVATION INC		4,125	44,641.36	62,576.25
	MEDNAX INC		1,725	85,424.47	116,075.25

MedAmerica Health Systems Corporation
Employees Retirement Plan
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Schedule H, Line 4i
Schedule of Assets (Held at End of Year) (Continued)

December 31, 2010

(a)(b) Identity of Issue, Lessor, Borrower, or Similar Party	(c) Description of Asset	Maturity Date	Shares or Rate	(d) Cost	(e) Fair Value
	Corporate stocks (continued):				
	MEN S WEARHOUSE INC/THE		3,450	\$ 75,250.33	\$ 86,181.00
	MENTOR GRAPHICS CORP		1,324	8,352.55	15,888.00
	MERIT MEDICAL SYSTEMS INC		1,764	26,455.48	27,924.12
	METHODE ELECTRONICS INC		5,090	53,418.23	66,017.30
	METRO HEALTH NETWORKS INC		1,614	6,884.09	7,203.75
	MID AMERICA APARTMENT COMM		825	43,417.64	52,379.25
	MIPS TECHNOLOGIES INC		4,895	42,468.55	74,208.20
	MOBILE MINI INC		2,330	36,347.89	45,877.70
	MODINE MANUFACTURING CO		3,820	36,557.39	59,210.00
	MOOG INC CLASS A		1,355	47,534.35	53,929.00
	MOVADO GROUP INC		2,395	24,562.05	38,655.30
	MULTI FINELINE ELECTRONIX IN		2,389	55,823.54	63,284.61
	MYERS INDUSTRIES INC		2,210	21,874.85	21,525.40
	NASH FINCH CO		663	22,789.90	28,184.13
	NATL HEALTH INVESTORS INC		783	22,397.06	36,250.66
	NEENAH PAPER INC		627	10,539.99	12,322.28
	NETGEAR INC		1,880	44,044.00	63,318.40
	NEWSTAR FINANCIAL INC		4,878	61,273.03	51,560.46
	NORTH AMERICAN ENERGY PARTNER		3,485	40,746.09	42,875.23
	NORTHERN OIL AND GAS INC		2,135	48,906.74	58,093.35
	NORTHWEST BANCSHARES INC		4,385	48,770.60	51,567.60
	OCZ TECHNOLOGY GROUP INC		10,365	43,315.10	49,959.30
	OSI SYSTEMS INC		1,335	37,851.54	48,482.69
	OIL STATES INTERNATIONAL INC		1,450	37,726.32	92,930.50
	OLD DOMINION FREIGHT LINE		3,125	69,115.44	99,968.75
	OLD NATIONAL BANCORP		2,195	21,847.13	26,098.55
	OWENS + MINOR INC		1,972	49,696.73	58,035.96
	PACWEST BANCORP		2,306	41,827.04	49,302.28
	PAR PHARMACEUTICAL COS INC		568	21,997.46	21,801.33
	PARK STERLING CORP		12,125	78,235.93	74,690.00
	PEGASYSTEMS INC		2,450	73,570.37	89,743.50
	PEOPLES BANCORP INC		905	19,102.99	14,163.25
	PERICOM SEMICONDUCTOR CORP		2,666	20,155.47	29,272.68
	PETROLEUM DEVELOPMENT CORP		1,416	18,911.79	59,769.36
	PIER 1 IMPORTS INC		3,050	27,044.26	32,025.00
	PIPER JAFFRAY COS		2,369	89,716.25	82,938.69
	POLARIS INDUSTRIES INC		455	17,946.16	35,499.10
	POWERWAVE TECHNOLOGIES		12,035	22,403.73	30,503.16
	PROGRESS SOFTWARE CORP		1,810	43,499.42	76,599.20
	PROSPERITY BANCSHARES INC		1,000	31,833.74	39,280.00
	QUEST SOFTWARE INC		3,144	55,795.78	87,214.56
	RF MICRO DEVICES INC		6,714	26,393.30	49,347.90
	RADWARE LTD		1,195	44,871.39	44,871.39
	REGAL BELOIT CORP		1,085	52,383.20	72,434.60
	REHABCARE GROUP INC		111	2,634.06	2,634.06
	RENESOLA LTD ADR		5,545	47,658.26	48,463.30
	ROFIN SINAR TECHNOLOGIES INC		1,496	35,664.34	53,018.24
	RUSH ENTERPRISES INC CL A		2,055	41,334.65	42,004.20
	SM ENERGY CO		1,900	55,117.54	111,967.00
	SWS GROUP INC		2,825	29,979.85	14,266.25
	SXC HEALTH SOLUTIONS CORP		2,760	60,237.83	118,293.60
	SANDERSON FARMS INC		1,000	40,952.11	39,150.00
	SANDY SPRING BANCORP INC		1,326	22,968.54	24,438.18

MedAmerica Health Systems Corporation
Employees Retirement Plan
EIN31-1040228/Plan Number 001

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

December 31, 2010

(a)(b) Identity of Issue, Lessor, Borrower, or Similar Party	(c) Description of Asset	Maturity Date	Shares or Rate	(d) Cost	(e) Fair Value
	Corporate stocks (continued):				
	SAVVIS INC		3,395	\$ 62,146.62	\$ 79,454.18
	SCANSOURCE INC		1,408	37,976.09	44,856.12
	SCHWEITZER MAUDUIT INTL INC		940	57,335.45	59,409.82
	SENSIENT TECHNOLOGIES CORP		2,016	55,666.62	74,047.68
	SIERRA WIRELESS INC		5,567	64,856.35	83,059.64
	SMITH MICRO SOFTWARE INC		3,375	38,286.63	52,923.67
	SONUS NETWORKS INC		9,445	24,850.19	25,218.15
	SOUFUN HOLDINGS LTD ADR		735	46,297.56	53,008.93
	SOUTH JERSEY INDUSTRIES		1,530	50,472.82	80,814.60
	SOUTHWEST BANCORP INC/OKLA		2,753	60,851.57	34,137.20
	SPARTAN MOTORS INC		2,511	13,339.47	15,291.99
	STANDARD MICROSYSTEMS CORP		2,630	86,249.36	75,822.90
	STEPAN CO		155	11,299.85	11,821.85
	STIFEL FINANCIAL CORP		725	23,468.60	44,979.00
	STONERIDGE INC		3,987	27,225.06	62,954.73
	SUSQUEHANNA BANCSHARES INC		3,675	30,979.20	35,574.00
	SYMMETRICOM INC		2,482	12,981.17	17,597.38
	SYNIVERSE HOLDINGS INC		1,810	37,151.03	55,838.50
	SYSTEMAX INC		2,253	43,030.29	31,767.30
	TNS INC		1,993	44,703.08	41,454.40
	TECH DATA CORP		1,380	54,329.32	60,747.60
	TEMPUR PEDIC INTERNATIONAL		1,425	56,947.75	57,085.50
	TEXAS ROADHOUSE INC		5,872	68,931.87	100,822.24
	THOR INDUSTRIES INC		592	17,972.16	20,104.32
	TORO CO		570	23,884.22	35,134.80
	TOWER GROUP INC		1,756	38,662.09	44,918.48
	TRACTOR SUPPLY COMPANY		2,605	88,692.74	126,316.45
	II VI INC		1,060	25,253.05	49,141.60
	UMPQUA HOLDINGS CORP		8,425	95,412.17	102,616.50
	UNITED NATURAL FOODS INC		1,647	43,408.62	60,411.96
	UNITED RENTALS INC		3,680	55,837.04	83,720.00
	UNITED THERAPEUTICS CORP		2,080	89,675.68	131,497.60
	UNITEK GLOBAL SERVICES INC		5,405	51,347.50	53,077.10
	UNIVERSAL FOREST PRODUCTS		1,820	61,773.61	70,798.00
	VAALCO ENERGY INC		2,190	12,080.34	15,680.40
	VALMONT INDUSTRIES		365	16,089.63	32,386.45
	WASHINGTON FEDERAL INC		3,177	41,547.18	54,754.84
	WASHINGTON REAL ESTATE INV		1,625	59,085.81	50,358.75
	WESTAR ENERGY INC		2,290	57,049.75	57,616.40
	WHITING PETROLEUM CORP		820	28,882.63	96,095.80
	WHITNEY HOLDING CORP		2,387	25,207.68	33,776.05
	WINTRUST FINANCIAL CORP		1,062	31,687.17	35,077.86
	WOLVERINE WORLD WIDE INC		4,019	97,803.71	128,125.72
	ZOLL MEDICAL CORP		1,510	32,654.01	57,404.00
				9,595,041.63	11,796,598.17
				\$ 214,584,152	\$ 224,580,968

MedAmerica Health Systems Corporation

Employees Retirement Plan

Schedule of Reportable Transactions Form 5500, Schedule H, Line 4j EIN 31-1040228, Plan No. 001 Year Ended December 31, 2010

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category (i) - A single transaction that amounts to more than 5 percent of the beginning value of total plan assets:						
State Street	Money Market Fund	\$ 49,241,708	\$ -	\$ 49,241,708	\$ 49,241,708	\$ -
State Street	Money Market Fund	16,602,580	-	16,602,580	16,602,580	-
State Street	Money Market Fund	-	49,437,760	49,437,760	49,437,760	-
State Street	Money Market Fund	-	15,000,000	15,000,000	15,000,000	-
State Street	Money Market Fund	-	36,667,023	36,667,023	36,667,023	-
State Street	Money Market Fund	-	16,886,262	16,886,262	16,886,262	-
PIMCO	PIMCO Total Return Fund	16,900,000	-	16,900,000	16,900,000	-
PIMCO	PIMCO Stock Plus	-	52,250,660	61,565,962	52,250,660	(9,315,302)
State Street	S&P 500 Flagship Fund	52,000,000	-	52,000,000	52,000,000	-
State Street	S&P 500 Flagship Fund	-	20,000,000	21,991,515	20,000,000	(1,991,515)
Aurora Inv. Mgmt.	Aurora Offshore Fund	15,000,000	-	15,000,000	15,000,000	-

MedAmerica Health Systems Corporation

Employees Retirement Plan

Schedule of Reportable Transactions (Continued)

Form 5500, Schedule H, Line 4j
EIN 31-1040228, Plan No. 001
Year Ended December 31, 2010

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category (iii) - A series of transactions with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the beginning value of the total plan assets:						
State Street	Money Market Fund:					
	Purchases	\$ 146,420,608	\$ -	\$ 146,420,608	\$ 146,420,608	\$ -
	Sales	-	152,297,140	152,297,140	152,297,140	-
PIMCO	PIMCO Total Return Fund:					
	Purchases	16,900,000	-	16,900,000	16,900,000	-
	Sales	-	-	-	-	-
PIMCO	PIMCO Stock Plus -					
	Sales	-	52,250,660	61,565,962	52,250,660	(9,315,302)
State Street	S&P 500 Flagship Fund:					
	Purchases	52,250,660	-	52,250,660	52,250,660	-
	Sales	-	20,000,000	21,991,515	20,000,000	(1,991,515)
Aurora Inv. Mgmt.	Aurora Offshore Fund -					
	Purchases	15,000,000	-	15,000,000	15,000,000	-
Vanguard	Vanguard Small Cap Index Fund:					
	Purchases	113,202	-	113,202	113,202	-
	Sales	-	10,000,000	9,164,211	10,000,000	835,789

There were no Category (ii) or (iv) reportable transactions during the year.

**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 MEDAMERICA HEALTH SYSTEMS CORPORATION EMPLOYEES RETIREMENT PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF MEDAMERICA HEALTH SYSTEMS CORP		D Employer Identification Number (EIN) 31-1040228
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>1</u> Day <u>1</u> Year <u>2010</u>			
2 Assets:			
a Market value.....		2a	210,056,543
b Actuarial value.....		2b	213,682,815
3 Funding target/participant count breakdown			
		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment		3a	1,184
b For terminated vested participants		3b	2,455
c For active participants:			
(1) Non-vested benefits.....		3c(1)	7,074,266
(2) Vested benefits.....		3c(2)	121,479,788
(3) Total active		3c(3)	6,007
d Total.....		3d	9,646
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	6.73 %
6 Target normal cost.....		6	13,276,623

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	Jason Bravo 	10/04/2011
Signature of actuary		Date
Jason M. Bravo		11-05569
Type or print name of actuary		Most recent enrollment number
Hewitt Associates LLC		(216) 573-9700
Firm name		Telephone number (including area code)
5005 Rockside Road		
Independence OH 44131		
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)	1,404,877	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	1,404,877	0
9 Amount remaining (Item 7 minus item 8)	0	0
10 Interest on item 9 using prior year's actual return of <u>30.58</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		1,774
b Interest on (a) using prior year's effective rate of <u>8.08</u> %		542
c Total available at beginning of current plan year to add to prefunding balance		2,316
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	100.08 %
15 Adjusted funding target attainment percentage	15	100.08 %
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	101.41 %
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
09/15/2011	18,350,604				
Totals ▶			18(b)	18,350,604	18(c) 0

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 16,422,794
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: 5.03 %	2nd segment: 6.73 %	3rd segment: 6.82 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 64
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	
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	13,102,173
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment		
b Waiver amortization installment		
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	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	34	13,102,173
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		0
36 Additional cash requirement (item 34 minus item 35)	36	13,102,173
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	16,422,794
38 Interest-adjusted excess contributions for current year (see instructions)	38	3,320,621
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	0

Schedule SB Attachment (Form 5500)—2010 Plan Year
MedAmerica Health Systems Corporation Employees Retirement Plan
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Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2010

Date	Amount	Interest Rate	Interest Adjusted Contribution
September 15, 2011	\$ 18,350,604	6.73%	\$ 16,422,794
Total Contribution	\$ 18,350,604		\$ 16,422,794

Schedule SB Attachment (Form 5500)—2010 Plan Year
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Schedule SB, line 22—Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	5.00%	1.0000	2.78
56.5	5.00%	0.9500	2.68
57.5	5.00%	0.9025	2.59
58.5	5.00%	0.8574	2.51
59.5	5.00%	0.8145	2.42
60.5	10.00%	0.7738	4.68
61.5	10.00%	0.6964	4.28
62.5	10.00%	0.6268	3.92
63.5	10.00%	0.5641	3.58
64.5	10.00%	0.5077	3.27
65.5	20.00%	0.4569	5.99
66.5	20.00%	0.3655	4.86
67.5	20.00%	0.2924	3.95
68.5	20.00%	0.2339	3.20
69.5	20.00%	0.1872	2.60
70	100.00%	0.1497	10.48
Weighted Average			63.79

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Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates	Based on segment rates with a four-month lookback (as of September 2009)
1st Segment Rate	5.03%
2nd Segment Rate	6.73%
3rd Segment Rate	6.82%
Salary Increases	
Minimum Funding Target Normal Cost	2.00%
Maximum Tax Expected Benefit Increase	2.00% through 2011 and 4.00% for 2012 and beyond
Cash Balance Interest Crediting Rate	4.01%
Cash Balance Annuity Conversion Rate	N/A
Social Security Wage Base Increases	Future wage indices are based on a national wage increase of 3.50% per year.
Optional Payment Form Election Percentage	Choice One Participants: 55% life annuity 8% 100% joint and survivor annuity 1% 75% joint and survivor annuity 8% 50% joint and survivor annuity 14% level income annuity 1% 15-year certain and life annuity 12% 10-year certain and life annuity 1% 5-year certain and life annuity Choice Two Participants: 100% lump sum
Optional Payment Form Conversion Interest Rate	Same as funding interest rates above for lump sums other than cash balance accounts
Optional Payment Form Conversion Mortality	Current 417(e) table for lump sums other than cash balance accounts
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 64

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Mortality Rates Healthy and Disabled	2010 Static Mortality Table for Annuitants and Non-Annuitants Per section 1.430(h)(3)-1(e)
Withdrawal Rates	See Table 2
Disability Rates	See Table 3
Surviving Spouse Benefit	It is assumed that 80% of males and 60% of females have an eligible spouse, and that males are three years older than their spouses.
Valuation Compensation	2009 Pensionable earnings rolled forward one year with the salary increase assumption.
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$195,000 and the 401(a)(17) compensation limit of \$245,000.
Valuation of Plan Assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>
Expected Return on Assets	
2008 Plan Year	6.43%
2009 Plan Year	6.69%
Trust Expenses Included in Target Normal Cost	\$1,600,000. The expenses included in the target normal cost reflect the current year's expected administrative expenses plus expected PBGC premiums.

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Actuarial Method

Standard Unit Credit Cost Method

Valuation Date

January 1, 2010

Schedule SB Attachment (Form 5500)—2010 Plan Year
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Table 1

Retirement Rates

Age	Rate
55	5.00%
56	5.00%
57	5.00%
58	5.00%
59	5.00%
60	10.00%
61	10.00%
62	10.00%
63	10.00%
64	10.00%
65	20.00%
66	20.00%
67	20.00%
68	20.00%
69	20.00%
70+	100.00%

Schedule SB Attachment (Form 5500)—2010 Plan Year
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Table 2

Withdrawal Rates

Age	Years of Service			Age	Years of Service		
	0-1	2	3+		0-1	2	3+
15	20.00%	15.00%	7.94%	45	20.00%	15.00%	3.97%
16	20.00%	15.00%	7.94%	46	20.00%	15.00%	3.72%
17	20.00%	15.00%	7.94%	47	20.00%	15.00%	3.46%
18	20.00%	15.00%	7.94%	48	20.00%	15.00%	3.18%
19	20.00%	15.00%	7.94%	49	20.00%	15.00%	2.88%
20	20.00%	15.00%	7.94%	50	20.00%	15.00%	2.56%
21	20.00%	15.00%	7.90%	51	20.00%	15.00%	2.22%
22	20.00%	15.00%	7.86%	52	20.00%	15.00%	1.89%
23	20.00%	15.00%	7.82%	53	20.00%	15.00%	1.55%
24	20.00%	15.00%	7.77%	54	20.00%	15.00%	1.23%
25	20.00%	15.00%	7.72%	55	20.00%	15.00%	0.94%
26	20.00%	15.00%	7.67%	56	20.00%	15.00%	0.69%
27	20.00%	15.00%	7.60%	57	20.00%	15.00%	0.47%
28	20.00%	15.00%	7.49%	58	20.00%	15.00%	0.30%
29	20.00%	15.00%	7.37%	59	20.00%	15.00%	0.17%
30	20.00%	15.00%	7.22%	60	20.00%	15.00%	0.09%
31	20.00%	15.00%	7.06%	61	20.00%	15.00%	0.03%
32	20.00%	15.00%	6.89%	62+	0.00%	0.00%	0.00%
33	20.00%	15.00%	6.69%				
34	20.00%	15.00%	6.49%				
35	20.00%	15.00%	6.27%				
36	20.00%	15.00%	6.05%				
37	20.00%	15.00%	5.83%				
38	20.00%	15.00%	5.61%				
39	20.00%	15.00%	5.38%				
40	20.00%	15.00%	5.15%				
41	20.00%	15.00%	4.92%				
42	20.00%	15.00%	4.68%				
43	20.00%	15.00%	4.45%				
44	20.00%	15.00%	4.22%				

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Table 3

Disability Rates

Age	Male	Female	Age	Male	Female
15	0.03%	0.03%	45	0.16%	0.24%
16	0.03%	0.03%	46	0.18%	0.27%
17	0.03%	0.03%	47	0.21%	0.30%
18	0.03%	0.03%	48	0.25%	0.33%
19	0.03%	0.03%	49	0.28%	0.36%
20	0.03%	0.03%	50	0.33%	0.40%
21	0.03%	0.03%	51	0.39%	0.44%
22	0.03%	0.03%	52	0.46%	0.49%
23	0.03%	0.03%	53	0.53%	0.54%
24	0.03%	0.03%	54	0.61%	0.59%
25	0.03%	0.03%	55	0.69%	0.64%
26	0.03%	0.03%	56	0.77%	0.69%
27	0.03%	0.03%	57	0.86%	0.74%
28	0.03%	0.04%	58	0.95%	0.80%
29	0.03%	0.04%	59	1.05%	0.85%
30	0.03%	0.04%	60	1.15%	0.90%
31	0.03%	0.05%	61	1.26%	0.96%
32	0.03%	0.05%	62	1.38%	1.01%
33	0.03%	0.06%	63	1.51%	1.05%
34	0.03%	0.06%	64	1.64%	1.09%
35	0.04%	0.07%	65+	0.00%	0.00%
36	0.04%	0.08%			
37	0.05%	0.09%			
38	0.06%	0.10%			
39	0.07%	0.12%			
40	0.08%	0.13%			
41	0.09%	0.15%			
42	0.10%	0.17%			
43	0.12%	0.19%			
44	0.14%	0.22%			

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Schedule SB, Part V—Summary of Plan Provisions

History of Plan

Miami Valley Hospital established the Miami Valley Hospital Employees Retirement Plan for the benefit of its employees on January 1, 1951. Prior to January 1, 1971, benefits were provided under Group Annuity Contract issued by the National Health and Welfare Retirement Association.

Effective January 1, 1976, the plan was amended and restated to comply with ERISA. Benefits provided by the plan to eligible employees include normal, early, vesting, and disability retirement benefits. The plan also provides a preretirement surviving spouse's benefit. The benefit formula is of the career average type with a different percentage applied to compensation above and below a given breakpoint.

Effective January 1, 1979, the plan was amended to update the benefit formula for future accrual, limit service to 30 years, change the normal form of benefit to a life annuity (from a 3-year certain and continuous), and reduce the preretirement surviving spouse's benefit to the ERISA minimum requirement.

Effective January 1, 1980, the plan was amended to grant benefit increases for retirees prior to December 31, 1979.

Effective January 1, 1984, the plan was amended to change the breakpoints and accrual percentages in the benefit formula, change participation requirement to age 25 with one year of service, increase the early retirement age for new hires to age 55 with 5 years of service, and provide preretirement surviving spouse protection on a company-paid basis for employees eligible for early retirement.

Effective January 1, 1985, the plan was amended to reduce the required participation age to age 21, and to extend preretirement surviving spouse protection to all active vested participants.

As reflected in the 1986 valuation, the plan was further amended to change the benefit formula (including a change in the breakpoint definition), and provide 10-year cliff vesting for new participants. In addition, a special retirement program was offered to a small group of participants employed in the diagnostic laboratories, and an ad hoc benefit increase was granted to all retirees who retired prior to January 1, 1985.

Effective January 1, 1988, the age 60 maximum entry age restriction was eliminated. In addition, benefit accruals are required to be granted past age 65.

Effective January 1, 1989, the plan was amended to change the benefit formula to a final 5-year average pay excess plan and to provide 5-year cliff vesting.

Effective October 13, 1995, the lump sum payouts are based on the GATT actuarial factors.

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Effective January 1, 1996, an ad hoc benefit increase was granted to all current retirees. Effective for retirements after January 1, 1996, employees who retire at or after age 60 with 10 or more years of service will receive a monthly benefit equal to \$10 times years of credited service (up to 20 years), payable until Social Security Normal Retirement Age. In addition, Fidelity Home Health Care employees became participants of the plan as of January 1, 1996.

Effective January 1, 2003, Hipple Cancer Research Center employees became participants of the plan.

Effective January 1, 2008, the plan was amended and restated to reflect changes in the law resulting from the Economic Growth and Tax Relief Reconciliation Act of 2001 and other legislation and regulations issued since the plan's last restatement. In addition, the Plan now includes a cash balance formula applicable to post-December 31, 2007 Participants and other Participants who voluntarily chose to be covered under this cash balance formula.

Effective January 1, 2009, vested terminations who retire after Social Security Normal Retirement Age will receive an actuarial increase to their benefit.

A brief summary of the major plan provisions in effect on the valuation date can be found on the following pages.

Effective Date	Original plan—January 1, 1951. Amended and completely restated on January 1, 2008
Employees Covered	All active employees excluding interns, externs, residents, or students in a nonemployee status, and any minister for whom the employer contributes to another pension plan.
Participation Requirements	All eligible employees who have attained age 21 and have completed one year of service. Employees who were participants in the plan on December 31, 1988, automatically participate in the plan on January 1, 1989. Effective January 1, 1996, Fidelity Home Health Care employees became participants of the plan. Effective January 1, 2003, Hipple Cancer Research Center employees became participants of the plan.
Normal Retirement Eligibility	Age 65 and five years of service. Members with at least one hour of service on or after January 1, 2008: Age 65
Annual Benefit	<i>Choice One Participants</i> The sum of (a) and (b) below multiplied by Credited Service after January 1, 1971:

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(a) $0.90\% \times \text{Final Average Pay up to a Breakpoint}$

(b) $1.65\% \times \text{Final Average Pay in Excess of the Breakpoint}$

A participant's normal retirement benefit is the accrued benefit actuarially reduced for each month commencement of benefits precedes attainment of Social Security Normal Retirement Age.

OR

Choice Two Participants

Accrued Pension Account: a cash balance account equal to the sum of the Annual Cash Balance Credits and the Accrued Pension Account Interest. Plus, any Final Average Pay Pension accrued benefit as described above relating to pre-2008 plan participation.

Minimum Benefit

The accrued benefit on December 31, 1988, as determined under the terms of the plan on such date

Early Retirement
Eligibility

Participants prior to January 1, 1984: Age 50. (Not applicable for Choice Two Participants)

New participants after December 31, 1983: Age 55 with five or more years of service

Members with at least one hour of service on or after January 1, 2008: Age 55 with three years of Vesting Service

Annual Benefit

Choice One Participants

The accrued benefit determined under the normal retirement benefit formula. Benefit is reduced by $1/180$ for each of the first 60 months, $1/360$ for each of the next 60 months, and actuarially reduced beyond ten years by which the commencement of benefits precedes attainment of Social Security Normal Retirement Age.

OR

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Choice Two Participants

Accrued Pension Account. Plus, any Final Average Pay Pension accrued benefit as described above relating to pre-2008 plan participation

Disability Retirement
Eligibility

Participants prior to January 1, 1999: Permanent and total disability

New participants after December 31, 1998: five years of service

Members with at least one hour of service on or after January 1, 2008: three years of Vesting Service

Annual Benefit

Choice One Participants

A benefit, payable at age 65, determined according to the normal retirement benefit formula and assuming pay continues at the same rate as immediately preceding disability status and assuming 1,000 hours are worked each year.

OR

Choice Two Participants

Accrued Pension Account. Plus, any Final Average Pay Pension accrued benefit as described above relating to pre-2008 plan participation.

Vested Deferred Retirement
Eligibility

Three years of vesting service

Annual Benefit

The accrued benefit determined under the normal retirement benefit formula payable at normal retirement age

All employees who were participants prior to January 1, 1976, are considered fully vested

Vested terminations can receive benefits prior to Social Security Normal Retirement Age under the same early retirement provisions as active employees. Vested terminations who retire after Social Security Normal Retirement Age will receive an actuarial increase to their benefit.

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Preretirement Spouse's Survivor Annuity
Eligibility

All vested participants who have not yet begun receiving benefit payments

Annual Benefit

An annuity payable to the spouse of a participant equal to 50% of the accrued benefit that would have been payable had the participants retired immediately preceding death. This benefit protection is paid for by the Company for all active employees. Vested terminations must pay for this protection in the form of a benefit reduction for those years in which the coverage was in effect.

Beneficiaries of married Choice Two participants may elect an immediate lump sum equal to the value of the Accrued Pension Account. Beneficiaries of single Choice Two participants will automatically be paid an immediate lump sum equal to the value of the Accrued Pension Account.

Supplemental Early Retirement Benefit
Eligibility

Choice One participants who are age 60 with 10 or more years of Vesting Service

Benefit

A benefit, payable until Social Security Normal Retirement Age, equal to \$10 times years of credited service (up to 20 years)

Normal Form of Retirement Benefits

Single life annuity. For married participants, the benefit is payable, on a reduced basis, as a 50% joint and survivor annuity, unless elected otherwise

Optional Form of Retirement Benefits

100%, 75%, and 50% contingent annuitant option; life income with a 180-month, 120-month, or 60-month payment guarantee; and level income option

Source of Contributions

100% employer-paid since January 1, 1976

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Definitions

Actuarial Equivalence Based of the RP2000 mortality table, projected to 2015 using Scale AA, weighted 15 percent male, and a 7% interest rate

Annual Cash Balance Credits For each calendar year beginning on or after January 1, 2008, in which a person is a Choice Two Participant and earns a year of Benefit Service, his Accrued Pension Account shall be credited with a Cash Balance Credit determined as follows:

Years of Benefit Service	Annual Cash Balance Credit
0–5	2.0% of Compensation
6–10	2.5% of Compensation
11–15	3.0% of Compensation
16–20	4.0% of Compensation
21–25	5.0% of Compensation
26+	6.0% of Compensation

Credits are to be made at the earlier of the last day of the Plan Year or severance from service.

Accrued Pension Account Interest The interest percentage earned on the Accrued Pension Account. The annual interest rate shall be the rate of interest on 10-year Treasury securities for the month of August preceding the Plan Year as of which the interest is being credited.

Compensation W-2 pay plus elective deferrals less reimbursements or other expense allowances

Choice One Participant Participant who is covered under the “final average pay” (FAP) benefit formula

Choice Two Participant Participant who is covered under the cash balance formula

Final Average Pay Monthly average of a participant’s Compensation for the period of the five consecutive calendar years during which he received the largest total amount of Compensation within the ten (fifteen, after 2007) complete calendar years preceding his termination of employment.

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	For Choice Two Participants, Final Average Pay is determined immediately prior to the date on which the participant becomes a Choice Two Participant
Breakpoint	The average of the Social Security maximum taxable wage bases for the 35-year period ending with the year in which the participant attains Social Security Normal Retirement Age
Social Security Normal Retirement Age	<p>The age used as the retirement age under Section 216(l) of the Social Security Act, except that such shall be applied:</p> <ul style="list-style-type: none">▪ Without regard to the age increase factor; and▪ As if the early retirement age under Section 216(l) of the Social Security Act were 62
Hour of Service	One hour for each hour for which an employee is paid for the performance of duties for the employer; plus one hour for each hour for which no duties are performed due to vacation holiday, illness, disability, layoff, jury duty, military duty, or leave of absence
Vesting Service	Vesting service prior to January 1, 1976, plus one year for each year the employee has completed 1,000 hours of service. Partial year's credit can be earned in the year of hire or termination.
Credited Service	<p>Computed on the same basis as vesting service, but limited to a maximum of 30 years before December 31, 2007</p> <p>After December 31, 2007, a Member shall not earn Credited Service during any period of time that the Member is a Choice Two Participant.</p>
Benefit Service	<p>Service used to determine the amount of the Cash Balance Credits</p> <p>Pre-2008 Benefit Service is equal to the years and partial years of Credited Service the Member had as of December 31, 2007.</p>

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Post-2007 Benefit Service is granted for each plan year in which a Member completes 1,000 hours of service. Service is not granted during periods of disability.

Accumulation of Employee Contributions Effective January 1, 1986, employee contributions are accumulated at a rate of 8% per year. Effective January 1, 1988, employee contributions are accumulated at 120% of Federal mid-term rate for each plan year.

Member Any current or former participant who is receiving or is entitled to receive benefits under this plan

Plan Year January 1 to December 31

Changes in Plan Provisions Since the Prior Year

The January 1, 2010 funding valuation reflects the following plan changes:

- An update to the mortality and interest rates for determining minimum lump sum payments under IRC Section 417(e)(3) to the applicable rates for the current plan year.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Schedule SB Attachment (Form 5500)—2010 Plan Year
MedAmerica Health Systems Corporation Employees Retirement Plan
EIN: 31-1040228 PN: 001

Schedule SB, line 24—Change in Actuarial Assumptions

The funding valuation reflects the following assumption changes:

- A change in the retirement age assumption for active participants from an average age of 63 to an average age of 64
- A change in the retirement age assumption for terminated vested participants from age 62 to age 64
- A change in the salary increase assumption applicable to the minimum funding target normal cost from 4.00% to 2.00%

These changes were made to better reflect the anticipated plan experience. While some of these assumption changes reduced the funding shortfall, unfunded vested benefits for the controlled group are under \$50 million, as such approval of the Commissioner is not required.

Schedule SB Attachment (Form 5500)—2010 Plan Year
MedAmerica Health Systems Corporation Employees Retirement Plan
EIN: 31-1040228 PN: 001

Schedule SB, line 25—Change in Funding Method

The funding valuation reflects the following method change:

- A change in the interest rate basis from the full yield curve with a two-month lookback (as of October 2008) to segment rates with a four-month lookback (5.03%, 6.73% and 6.82% as of September 2009)

These changes have automatic approval under final regulations, Notice 2009-22 or other IRS guidance.

Schedule SB Attachment (Form 5500)—2010 Plan Year
MedAmerica Health Systems Corporation Employees Retirement Plan
EIN: 31-1040228 PN: 001

Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2010

Number of Participants, Average Compensation and Average Cash Balance Account

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25		257 \$31,873 \$601	4							
25-29		526 \$37,620 \$845	169 \$38,210 \$923	5						
30-34		340 \$46,060 \$1,042	246 \$46,459 \$1,008	74 \$46,159 \$1,286	2					
35-39		286 \$46,857 \$1,025	187 \$49,999 \$1,033	162 \$53,282 \$1,022	55 \$55,329 \$1,103	1				
40-44		221 \$49,264 \$1,018	206 \$46,796 \$519	139 \$58,746 \$399	101 \$62,486 \$578	50 \$66,266 \$406	3			
45-49	1	209 \$47,422 \$904	206 \$50,213 \$404	164 \$54,068 \$219	120 \$66,065 \$395	117 \$61,756 \$479	53 \$59,885 \$218	8		
50-54	1	150 \$47,918 \$963	181 \$50,781 \$268	168 \$58,343 \$185	115 \$66,043 \$172	84 \$63,871 \$231	89 \$67,024 \$55	92 \$60,476 \$86		
55-59		118 \$50,180 \$971	147 \$53,646 \$212	96 \$50,952 \$18	90 \$66,889 \$77	80 \$61,119 \$35	59 \$65,572 \$0	143 \$59,013 \$40		
60-64		52 \$50,633 \$678	75 \$44,093 \$75	61 \$44,646 \$200	33 \$66,941 \$0	41 \$61,169 \$0	37 \$54,085 \$0	84 \$64,626 \$0		
65-69	1	7	14	18	13	14	7	11	6	
70+		2	1	2	2			1		

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MedAmerica Health Systems Corporation

Employees Retirement Plan

Schedule of Reportable Transactions Form 5500, Schedule H, Line 4j EIN 31-1040228, Plan No. 001 Year Ended December 31, 2010

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category (i) - A single transaction that amounts to more than 5 percent of the beginning value of total plan assets:						
State Street	Money Market Fund	\$ 49,241,708	\$ -	\$ 49,241,708	\$ 49,241,708	\$ -
State Street	Money Market Fund	16,602,580	-	16,602,580	16,602,580	-
State Street	Money Market Fund	-	49,437,760	49,437,760	49,437,760	-
State Street	Money Market Fund	-	15,000,000	15,000,000	15,000,000	-
State Street	Money Market Fund	-	36,667,023	36,667,023	36,667,023	-
State Street	Money Market Fund	-	16,886,262	16,886,262	16,886,262	-
PIMCO	PIMCO Total Return Fund	16,900,000	-	16,900,000	16,900,000	-
PIMCO	PIMCO Stock Plus	-	52,250,660	61,565,962	52,250,660	(9,315,302)
State Street	S&P 500 Flagship Fund	52,000,000	-	52,000,000	52,000,000	-
State Street	S&P 500 Flagship Fund	-	20,000,000	21,991,515	20,000,000	(1,991,515)
Aurora Inv. Mgmt.	Aurora Offshore Fund	15,000,000	-	15,000,000	15,000,000	-

MedAmerica Health Systems Corporation

Employees Retirement Plan

Schedule of Reportable Transactions (Continued)

Form 5500, Schedule H, Line 4j
EIN 31-1040228, Plan No. 001
Year Ended December 31, 2010

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category (iii) - A series of transactions with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the beginning value of the total plan assets:						
State Street	Money Market Fund:					
	Purchases	\$ 146,420,608	\$ -	\$ 146,420,608	\$ 146,420,608	\$ -
	Sales	-	152,297,140	152,297,140	152,297,140	-
PIMCO	PIMCO Total Return Fund:					
	Purchases	16,900,000	-	16,900,000	16,900,000	-
	Sales	-	-	-	-	-
PIMCO	PIMCO Stock Plus -					
	Sales	-	52,250,660	61,565,962	52,250,660	(9,315,302)
State Street	S&P 500 Flagship Fund:					
	Purchases	52,250,660	-	52,250,660	52,250,660	-
	Sales	-	20,000,000	21,991,515	20,000,000	(1,991,515)
Aurora Inv. Mgmt.	Aurora Offshore Fund -					
	Purchases	15,000,000	-	15,000,000	15,000,000	-
Vanguard	Vanguard Small Cap Index Fund:					
	Purchases	113,202	-	113,202	113,202	-
	Sales	-	10,000,000	9,164,211	10,000,000	835,789

There were no Category (ii) or (iv) reportable transactions during the year.

MedAmerica Health Systems Corporation
Employees Retirement Plan
EIN31-1040228/Plan Number 001

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

December 31, 2010

(a)(b) Identity of Issue, Lessor, Borrower, or Similar Party	(c) Description of Assets	Maturity Date	Shares or Rate	(d) Cost	(e) Fair Value
*State Street	Money market fund - STATE STREET BANK AND TRUST CO		9,582,676	\$ 9,582,676	\$ 9,582,676
	Mutual funds:				
*PIMCO	PIMCO TOTAL RETURN FUND		4,793,936	51,790,728	51,471,703
Vanguard	VANGUARD SMALL CAP INDEX FUND		271,085	7,154,594	9,425,638
Tweedy, Browne	TWEEDY BROWN GLOBAL VALUE FUND		873,525	27,209,841	20,807,373
Hussman	HUSSMAN STRATEGIC GROWTH FUND		298,068	4,008,238	3,663,257
				90,163,401	85,367,971
*State Street	Common collective trust fund - S&P 500 FLAGSHIP FUND			30,259,145	32,547,822
	Alternative investment strategies:				
Artio Global Inv.	ARTIO INTERNATIONAL EQUITY II		77,246	6,994,966	11,225,340
Aurora Inv. Mgmt.	AURORA OFFSHORE FUND		13,030	15,000,000	15,431,447
UBS Global Asset	BLACK ROCK ALTERNATIVE ADVISORS		13,135	10,000,000	12,483,395
*Walter Scott	WALTER SCOTT INTERNATIONAL		44,986	6,988,922	7,800,699
GEM Realty Sec. LTD.	GEM REALTY SECURITIES CLASS A		4,000	4,000,000	4,184,528
Ascend	ASCEND PARTNERS FUND II BPO, LTD.		53,000	5,300,000	5,496,666
Tremblant	TREMBLANT PARTNERS LTD		34,000	3,400,000	3,683,606
Calypso Capital Management, LP	CALYPSO OVERSEAS, LTD.		5,000	5,000,000	5,349,575
Emerging Sovereign Group	ESG CROSS BORDER EQUITY OFFSHORE FD		4,176	4,000,000	4,349,878
Standard Pacific Capital, LLC	STANDARD PACIFIC CAPITAL OFFSHORE FD		50,195	5,000,000	5,636,426
Alydar Fund, LTD.	ALYDAR FUND LIMITED		43,039	5,300,000	5,515,421
Algert Coldiron	ACI MARKET NEUTRAL FUND , LTD.		4,000	4,000,000	4,128,920
				74,983,888	85,285,901
				204,989,110	212,784,370

MedAmerica Health Systems Corporation
Employees Retirement Plan
EIN31-1040228/Plan Number 001

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

December 31, 2010

(a)(b) Identity of Issue, Lessor, Borrower, or Similar Party	(c) Description of Asset	Maturity Date	Shares or Rate	(d) Cost	(e) Fair Value
	Corporate stocks:				
	AMERICAN SAFETY INS HOLDINGS		2,470	\$ 45,709.17	\$ 52,808.60
	ARGO GROUP INTERNATIONAL		848	28,411.27	31,757.60
	FABRINET		2,240	25,622.11	48,160.00
	FRESH DEL MONTE PRODUCE INC		2,475	41,592.11	61,751.25
	KNIGHTSBRIDGE TANKERS LTD		800	13,501.32	17,816.00
	MAIDEN HOLDINGS LTD		3,654	25,637.86	28,720.44
	RADWARE LTD		3,010	84,178.56	112,905.10
	AAON INC		1,809	33,111.96	51,031.89
	ABAXIS INC		205	5,589.72	5,589.72
	AEP INDUSTRIES INC		1,425	37,812.26	36,978.75
	AARON S INC		3,765	68,397.28	76,768.35
	ACTUANT CORP CL A		2,237	53,246.13	59,548.94
	ACXIOM CORP		5,440	97,526.95	93,570.45
	ALEXANDRIA REAL ESTATE EQUIT		765	37,510.12	57,043.90
	ALLETE INC		1,330	52,658.25	49,555.80
	AMERICAN EQUITY INVT LIFE HL		3255	35,848.75	40,850.25
	AMERICA S CAR MART INC		2,191	54,527.98	59,332.28
	AMERIGROUP CORP		1,615	57,435.57	70,930.80
	APOGEE ENTERPRISES INC		2,459	33,271.37	33,122.73
	ARRIS GROUP INC		5,159	63,453.09	57,883.98
	ARVINMERITOR INC		2,795	56,226.46	57,353.40
	ASTEC INDUSTRIES INC		3,096	89,107.39	100,341.36
	AVISTA CORP		3,205	73,052.31	72,176.60
	BANCORPSOUTH INC		2,165	36,826.33	35,531.75
	BANK OF THE OZARKS		1,161	29,971.06	50,329.35
	BANNER CORPORATION		10,100	20,200.00	23,432.00
	BE AEROSPACE INC		755	20,442.42	27,957.65
	BIO REFERENCE LABS INC		2,975	58,537.65	65,985.50
	BIOMED REALTY TRUST INC		3,185	83,254.67	60,400.25
	BLACK HILLS CORP		1,915	71,045.09	57,006.90
	BLUE NILE INC		0	-	0.00
	BOB EVANS FARMS		584	17,793.86	19,411.05
	BRADY CORPORATION CL A		1,065	34,682.54	34,729.65
	BRIGGS + STRATTON		1,770	26,316.49	34,851.30
	BRUNSWICK CORP		1,415	17,261.63	26,517.10
	CNA SURETY CORP		983	20,313.51	23,277.44
	CALIX NETWORKS INC		2,300	34,536.77	38,870.00
	CAMDEN NATIONAL GROUP		484	14,744.87	17,535.32
	CARDINAL FINANCIAL CORP		1,351	9,035.74	15,712.13
	CARPENTER TECHNOLOGY		2,375	45,181.52	95,570.00
	CHART INDUSTRIES INC		1,395	27,271.12	47,123.10
	CHINACAST EDUCATION CORP		4,565	30,093.84	35,424.40
	COBIZ FINANCIAL INC		2,120	10,119.78	12,889.60
	CODEXIS INC		5,070	50,797.94	53,735.04
	COINSTAR INC		1,085	47,356.88	61,236.69
	COLUMBIA SPORTSWEAR CO		766	33,936.25	46,189.80
	COLUMBUS MCKINNON CORP/NY		2,442	51,499.97	49,621.44
	CONTANGO OIL + GAS		550	25,824.94	31,861.50
	CONTINUACARE CORP		1,272	5,082.03	5,952.96
	COOPER COS INC/THE		1,315	61,991.02	74,087.10
	COOPER TIRE + RUBBER		2,100	42,627.55	49,518.00
	COURIER CORP		1,339	52,930.63	20,781.28
	COUSINS PROPERTIES INC		4,030	29,890.77	33,609.47

MedAmerica Health Systems Corporation
Employees Retirement Plan
EIN31-1040228/Plan Number 001

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

December 31, 2010

(a)(b) Identity of Issue, Lessor, Borrower, or Similar Party	(c) Description of Asset	Maturity Date	Shares or Rate	(d) Cost	(e) Fair Value
	Corporate stocks (continued):				
	DAKTRONICS INC		2,935	\$ 43,747.56	\$ 46,725.20
	DANA HOLDING CORP		5,640	9,682.69	97,064.40
	DAWSON GEOPHYSICAL CO		2,040	53,277.67	65,076.00
	DELPHI FINANCIAL GROUP CL A		1,412	32,852.95	40,722.08
	DIAMONDROCK HOSPITALITY CO		4,249	41,007.68	50,988.00
	DIGITALGLOBE INC		2,250	69,236.73	71,347.50
	DIODES INC		1,585	27,120.94	42,779.15
	DRAGONWAVE INC		8,340	63,872.15	69,983.64
	DUPOINT FABROS TECHNOLOGY		1,165	24,250.46	24,800.82
	EAST WEST BANCORP INC		3,357	39,613.63	65,629.35
	ELSTER GROUP SE ADR		2,420	32,639.22	40,898.00
	EMERGENCY MEDICAL SERVICES A		2,410	132,754.50	155,710.10
	EMULEX CORP		6,825	80,517.38	79,599.08
	ENTROPIC COMMUNICATIONS INC		4,170	35,236.30	50,373.60
	ESCO TECHNOLOGIES		2,245	68,457.09	84,950.80
	ESTERLINE TECHNOLOGIES CORP		675	27,255.90	46,298.25
	EXACTECH INC		1,202	17,369.61	22,621.64
	EZCORP INC CL A		2,070	47,126.99	56,159.10
	FSI INTL INC		9,160	37,544.75	40,487.20
	FAIRCHILD SEMICON INTERNATIO		4,163	39,813.87	64,984.43
	FINISAR CORPORATION		3,490	51,315.74	103,618.10
	FIRST CASH FINL SVCS INC		2,755	58,327.17	85,377.45
	FIRST HORIZON NATIONAL CORP		2,590	21,781.97	30,512.60
	FIRST MERCURY FINANCIAL CORP		1,390	21,793.23	22,796.00
	FIRST POTOMAC REALTY TRUST		2,185	53,439.23	36,751.70
	H.B. FULLER CO.		2,695	58,570.05	55,301.40
	GENERAC HOLDINGS INC		1,396	18,028.41	22,573.32
	GENESCO INC		1,992	60,548.72	74,680.08
	GENESEE + WYOMING INC CL A		1,585	52,026.94	83,925.75
	GEOEYE INC		3,162	89,090.61	134,037.18
	GLACIER BANCORP INC		1,071	15,947.05	16,182.81
	GMX RESOURCES INC		4,358	49,842.04	24,056.16
	GREAT SOUTHERN BANCORP INC		597	11,670.87	14,083.23
	GREENBRIER COMPANIES INC		1,739	24,248.56	36,501.61

MedAmerica Health Systems Corporation
Employees Retirement Plan
EIN31-1040228/Plan Number 001

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

December 31, 2010

(a)(b) Identity of Issue, Lessor, Borrower, or Similar Party	(c) Description of Asset	Maturity Date	Shares or Rate	(d) Cost	(e) Fair Value
	Corporate stocks (continued):				
	HNI CORP		2,010	\$ 57,604.03	\$ 62,712.00
	HARMAN INTERNATIONAL		1,745	42,308.87	80,793.50
	HEALTHSPRING INC		3,725	91,397.04	98,824.25
	HECKMAN CORP		14,090	82,932.04	70,872.70
	HERLEY INDUSTRIES INC		707	9,351.27	12,245.24
	HERSHA HOSPITALITY TRUST		5,332	18,748.14	35,191.20
	HI TECH PHARMACAL CO INC		309	7,729.03	7,698.26
	HIGHWOODS PROPERTIES INC		645	16,877.43	20,543.25
	HILL ROM HOLDINGS INC		1,555	38,203.67	61,220.35
	HORACE MANN EDUCATORS		2,070	38,071.06	37,342.80
	HORNBECK OFFSHORE SERVICES		2,614	51,687.96	54,580.32
	IBERIABANK CORP		1,260	55,380.68	75,503.80
	INSITUFORM TECHNOLOGIES CL A		2,195	58,623.84	58,189.45
	INTEGRATED DEVICE TECH INC		10,066	70,525.24	67,039.56
	INTERNAP NETWORK SERVICES		16,140	86,452.61	98,131.20
	INTL RECTIFIER CORP		155	4,578.42	4,336.79
	INTEROIL CORP		915	57,454.27	65,944.05
	JARDEN CORP		1,600	52,022.89	49,392.00
	JINKOSOLAR HOLDING CO ADR		1,765	31,906.31	35,511.80
	KIT DIGITAL INC		5,330	66,197.09	85,493.20
	K SWISS INC CL A		2,230	53,083.72	27,808.10
	KEMET CORP		3,740	41,804.13	54,886.65
	KENNAMETAL INC		1,250	30,123.85	49,325.00
	KIMBALL INTERNATIONAL B		2,052	26,177.71	14,158.80
	KNOLL INC		2,228	35,910.21	37,285.92
	KRONOS WORLDWIDE INC		2,700	109,517.36	114,723.00
	KULICKE + SOFFA INDUSTRIES		9,325	63,445.37	67,140.00
	LSI INDUSTRIES INC		2,495	16,428.29	21,107.70
	LAKELAND FINANCIAL CORP		1,281	26,252.99	27,490.26
	LEXINGTON REALTY TRUST		1,880	12,126.49	14,946.00
	LINCOLN EDUCATIONAL SERVICES		1,950	25,858.94	30,244.50
	LINCOLN ELECTRIC HOLDINGS		779	40,442.47	50,845.33
	LITHIA MOTORS INC CL A		625	8,837.79	8,951.69
	LITTLEFUSE INC		1,745	66,774.63	82,119.70
	LORAL SPACE + COMMUNICATIONS		2,045	134,879.88	156,442.50
	MKS INSTRUMENTS INC		1,000	20,060.36	24,490.00
	MARTEN TRANSPORT LTD		1,728	29,424.41	36,944.64
	MAXWELL TECHNOLOGIES INC		1,080	19,493.43	20,401.20
	MAXIMUS INC		760	36,885.15	49,840.80
	MEASUREMENT SPECIALTIES INC		1,352	21,238.60	39,681.20
	MEDASSETS INC		570	11,569.80	11,483.49
	MEDIVATION INC		4,125	44,641.36	62,576.25
	MEDNAX INC		1,725	85,424.47	116,075.25

MedAmerica Health Systems Corporation
Employees Retirement Plan
EIN31-1040228/Plan Number 001

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

December 31, 2010

(a)(b) Identity of Issue, Lessor, Borrower, or Similar Party	(c) Description of Asset	Maturity Date	Shares or Rate	(d) Cost	(e) Fair Value
	Corporate stocks (continued):				
	MEN S WEARHOUSE INC/THE		3,450 \$	75,250.33 \$	86,181.00
	MENTOR GRAPHICS CORP		1,324	8,352.55	15,888.00
	MERIT MEDICAL SYSTEMS INC		1,764	26,455.48	27,924.12
	METHODE ELECTRONICS INC		5,090	53,418.23	66,017.30
	METRO HEALTH NETWORKS INC		1,614	6,884.09	7,203.75
	MID AMERICA APARTMENT COMM		825	43,417.64	52,379.25
	MIPS TECHNOLOGIES INC		4,895	42,468.55	74,208.20
	MOBILE MINI INC		2,330	36,347.89	45,877.70
	MODINE MANUFACTURING CO		3,820	36,557.39	59,210.00
	MOOG INC CLASS A		1,355	47,534.35	53,929.00
	MOVADO GROUP INC		2,395	24,562.05	38,655.30
	MULTI FINELINE ELECTRONIX IN		2,389	55,823.54	63,284.61
	MYERS INDUSTRIES INC		2,210	21,874.85	21,525.40
	NASH FINCH CO		663	22,789.90	28,184.13
	NATL HEALTH INVESTORS INC		783	22,397.06	36,250.66
	NEENAH PAPER INC		627	10,539.99	12,322.28
	NETGEAR INC		1,880	44,044.00	63,318.40
	NEWSTAR FINANCIAL INC		4,878	61,273.03	51,560.46
	NORTH AMERICAN ENERGY PARTNER		3,485	40,746.09	42,875.23
	NORTHERN OIL AND GAS INC		2,135	48,906.74	58,093.35
	NORTHWEST BANCSHARES INC		4,385	48,770.60	51,567.60
	OCZ TECHNOLOGY GROUP INC		10,365	43,315.10	49,959.30
	OSI SYSTEMS INC		1,335	37,851.54	48,482.69
	OIL STATES INTERNATIONAL INC		1,450	37,726.32	92,930.50
	OLD DOMINION FREIGHT LINE		3,125	69,115.44	99,968.75
	OLD NATIONAL BANCORP		2,195	21,847.13	26,098.55
	OWENS + MINOR INC		1,972	49,696.73	58,035.96
	PACWEST BANCORP		2,306	41,827.04	49,302.28
	PAR PHARMACEUTICAL COS INC		568	21,997.46	21,801.33
	PARK STERLING CORP		12,125	78,235.93	74,690.00
	PEGASYSTEMS INC		2,450	73,570.37	89,743.50
	PEOPLES BANCORP INC		905	19,102.99	14,163.25
	PERICOM SEMICONDUCTOR CORP		2,666	20,155.47	29,272.68
	PETROLEUM DEVELOPMENT CORP		1,416	18,911.79	59,769.36
	PIER 1 IMPORTS INC		3,050	27,044.26	32,025.00
	PIPER JAFFRAY COS		2,369	89,716.25	82,938.69
	POLARIS INDUSTRIES INC		455	17,946.16	35,499.10
	POWERWAVE TECHNOLOGIES		12,035	22,403.73	30,503.16
	PROGRESS SOFTWARE CORP		1,810	43,499.42	76,599.20
	PROSPERITY BANCSHARES INC		1,000	31,833.74	39,280.00
	QUEST SOFTWARE INC		3,144	55,795.78	87,214.56
	RF MICRO DEVICES INC		6,714	26,393.30	49,347.90
	RADWARE LTD		1,195	44,871.39	44,871.39
	REGAL BELOIT CORP		1,085	52,383.20	72,434.60
	REHABCARE GROUP INC		111	2,634.06	2,634.06
	RENESOLA LTD ADR		5,545	47,658.26	48,463.30
	ROFIN SINAR TECHNOLOGIES INC		1,496	35,664.34	53,018.24
	RUSH ENTERPRISES INC CL A		2,055	41,334.65	42,004.20
	SM ENERGY CO		1,900	55,117.54	111,967.00
	SWS GROUP INC		2,825	29,979.85	14,266.25
	SXC HEALTH SOLUTIONS CORP		2,760	60,237.83	118,293.60
	SANDERSON FARMS INC		1,000	40,952.11	39,150.00
	SANDY SPRING BANCORP INC		1,326	22,968.54	24,438.18

MedAmerica Health Systems Corporation
Employees Retirement Plan
EIN31-1040228/Plan Number 001

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

December 31, 2010

(a)(b) Identity of Issue, Lessor, Borrower, or Similar Party	(c) Description of Asset	Maturity Date	Shares or Rate	(d) Cost	(e) Fair Value
	Corporate stocks (continued):				
	SAVVIS INC		3,395	\$ 62,146.62	\$ 79,454.18
	SCANSOURCE INC		1,408	37,976.09	44,856.12
	SCHWEITZER MAUDUIT INTL INC		940	57,335.45	59,409.82
	SENSIENT TECHNOLOGIES CORP		2,016	55,666.62	74,047.68
	SIERRA WIRELESS INC		5,567	64,856.35	83,059.64
	SMITH MICRO SOFTWARE INC		3,375	38,286.63	52,923.67
	SONUS NETWORKS INC		9,445	24,850.19	25,218.15
	SOUFUN HOLDINGS LTD ADR		735	46,297.56	53,008.93
	SOUTH JERSEY INDUSTRIES		1,530	50,472.82	80,814.60
	SOUTHWEST BANCORP INC/OKLA		2,753	60,851.57	34,137.20
	SPARTAN MOTORS INC		2,511	13,339.47	15,291.99
	STANDARD MICROSYSTEMS CORP		2,630	86,249.36	75,822.90
	STEPAN CO		155	11,299.85	11,821.85
	STIFEL FINANCIAL CORP		725	23,468.60	44,979.00
	STONERIDGE INC		3,987	27,225.06	62,954.73
	SUSQUEHANNA BANCSHARES INC		3,675	30,979.20	35,574.00
	SYMMETRICOM INC		2,482	12,981.17	17,597.38
	SYNIVERSE HOLDINGS INC		1,810	37,151.03	55,838.50
	SYSTEMAX INC		2,253	43,030.29	31,767.30
	TNS INC		1,993	44,703.08	41,454.40
	TECH DATA CORP		1,380	54,329.32	60,747.60
	TEMPUR PEDIC INTERNATIONAL		1,425	56,947.75	57,085.50
	TEXAS ROADHOUSE INC		5,872	68,931.87	100,822.24
	THOR INDUSTRIES INC		592	17,972.16	20,104.32
	TORO CO		570	23,884.22	35,134.80
	TOWER GROUP INC		1,756	38,662.09	44,918.48
	TRACTOR SUPPLY COMPANY		2,605	88,692.74	126,316.45
	II VI INC		1,060	25,253.05	49,141.60
	UMPQUA HOLDINGS CORP		8,425	95,412.17	102,616.50
	UNITED NATURAL FOODS INC		1,647	43,408.62	60,411.96
	UNITED RENTALS INC		3,680	55,837.04	83,720.00
	UNITED THERAPEUTICS CORP		2,080	89,675.68	131,497.60
	UNITEK GLOBAL SERVICES INC		5,405	51,347.50	53,077.10
	UNIVERSAL FOREST PRODUCTS		1,820	61,773.61	70,798.00
	VAALCO ENERGY INC		2,190	12,080.34	15,680.40
	VALMONT INDUSTRIES		365	16,089.63	32,386.45
	WASHINGTON FEDERAL INC		3,177	41,547.18	54,754.84
	WASHINGTON REAL ESTATE INV		1,625	59,085.81	50,358.75
	WESTAR ENERGY INC		2,290	57,049.75	57,616.40
	WHITING PETROLEUM CORP		820	28,882.63	96,095.80
	WHITNEY HOLDING CORP		2,387	25,207.68	33,776.05
	WINTRUST FINANCIAL CORP		1,062	31,687.17	35,077.86
	WOLVERINE WORLD WIDE INC		4,019	97,803.71	128,125.72
	ZOLL MEDICAL CORP		1,510	32,654.01	57,404.00
				9,595,041.63	11,796,598.17
				\$ 214,584,152	\$ 224,580,968