Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation Short Form Annual Return/Report of Small Employee Benefit Plan

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

1210-0089

OMB Nos. 1210-0110

2010

This Form is Open to Public Inspection

	ension Benefit Guaranty Corporation	▶ Complete all entries in accord	rdance wit	h the instructions to the Form 550	0-SF.	•		
		dentification Information						
For	calendar plan year 2010 or fisc	cal plan year beginning 01/01/201	10	and ending 1	2/31/2	2010		
Α.	This return/report is for:	single-employer plan	multiple-e	employer plan (not multiemployer)		one-participant plan		
В	This return/report is for:	first return/report	final retur	n/report				
		an amended return/report	short plar	year return/report (less than 12 mo	nths)			
C	Check box if filing under:		automatic	extension		DFVC program		
	3 · · ·	special extension (enter descripti	on)					
Da	rt II Basic Plan Infor	mation—enter all requested inform	,					
	Name of plan	mation—enter all requested inform	ialion		1h	Three-digit		
	TH COUNTRY PRECISION MI			plan number 003				
			10	(PN) •				
					10	Effective date of plan 01/01/2008		
	Plan sponsor's name and add		2b	Employer Identification Number				
NOR	TH COUNTRY PRECISION MI	EDICAL IMAGING, PC			2c	(EIN) 14-1788042 Plan sponsor's telephone number		
	MOODY ROAD DNE, NY 12953					518-483-3000		
IVIAL	JNL, NT 12955		2d	Business code (see instructions) 621399				
3a NOR	Plan administrator's name and	3b	Administrator's EIN 14-1788042					
		3с	3c Administrator's telephone number 518-483-3000					
	the name and/or EIN of the pl	4b	EIN					
ı	name, EIN, and the plan number	4c	PN					
5a	Total number of participants a	5a	2					
b				2				
C	50							
	• •	with account balances as of the end c		` .	5с			
6a	Were all of the plan's assets	during the plan year invested in eligil	ole assets?	(See instructions.)		X Yes No		
b		the annual examination and report of				X Yes ☐ No		
		(See instructions on waiver eligibility her 6a or 6b, the plan cannot use F		•		Tes No		
Pa	rt III Financial Inform		01111 3300-	or and must misteau use i orm 55	00.			
7	Plan Assets and Liabilities			(a) Reginning of Veer		(b) End of Year		
-	Total plan assets		70	(a) Beginning of Year)	(b) End of Year 637685		
	. ota. p.a accosto		<u>7a</u>					
b		7h from line 7a)		291999)	637685		
<u></u>		7b from line 7a)	7с					
8	Income, Expenses, and Trans			(a) Amount		(b) Total		
а	Contributions received or received (1) Employers	ervable from:	8a(1)	230543	3			
	., .,			()			
	` ,	3))				
b	, ,	,		115143	3			
	Cutof income (1000)							
c d		rollovers and insurance premiums	60			345686		
u	to provide benefits)	'		(_			
е	Certain deemed and/or correct	ctive distributions (see instructions)	8e)			
f	Administrative service provide	ers (salaries, fees, commissions)	8f	(
g	Other expenses		8g	()			
h	Total expenses (add lines 8d,	8e, 8f, and 8g)	8h			0		
i	Net income (loss) (subtract lin	ie 8h from line 8c)	8i			345686		
:		see instructions)						

Form 5500-SF 2010	Page 2-
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		•	
Part IV	Plan	(`hara	cteristics
ı aıtıv ı	ı ıaıı	Onal a	SIGH SHOS

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

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

art	V	Compliance Questions			1	1				
0	Duri	ng the plan year:		Yes	No		Amo	unt		
а		there a failure to transmit to the plan any participant contributions within the time period described in CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X					
b		e there any nonexempt transactions with any party-in-interest? (Do not include transactions reported ne 10a.)	10b		X					
С	Was	s the plan covered by a fidelity bond?	10c	X				500		
d		the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud shonesty?		X						
е	insu	e any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, rance service or other organization that provides some or all of the benefits under the plan? (See uctions.)	10e		X					
f	Has	the plan failed to provide any benefit when due under the plan?	10f		X					
g	Did 1	he plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X					
h		s is an individual account plan, was there a blackout period? (See instructions and 29 CFR).101-3.)	10h		X					
i		h was answered "Yes," check the box if you either provided the required notice or one of the ptions to providing the notice applied under 29 CFR 2520.101-3	10i							
art	VI	Pension Funding Compliance								
1		s a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com					X	Yes N		
2	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? \[\] Yes \[\] No									
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)									
	gran	vaiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructing the waiver.								
-		ompleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.		Г	12b	I				
		r the minimum required contribution for this plan year								
		r the amount contributed by the employer to the plan for this plan year			12c					
d		ract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left tive amount)		L	12d					
е	Will t	he minimum funding amount reported on line 12d be met by the funding deadline?				Yes	N	o N/		
art	VII	Plan Terminations and Transfers of Assets								
3a	Has	a resolution to terminate the plan been adopted during the plan year or any prior year?						Yes X		
	If "Ye	es," enter the amount of any plan assets that reverted to the employer this year			13a					
b	Were	e all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought to PBGC?	under	the co				Yes X N		
С		ring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the hassets or liabilities were transferred. (See instructions.)	ne plai	n(s) to	١					
1	3c(1)	Name of plan(s):		13	c(2) E	IN(s)	1	3c(3) PN(s		
aut	on: A	penalty for the late or incomplete filing of this return/report will be assessed unless reasonab	le cau	ıse is	estab	lished.				
Во	Sche	alties of perjury and other penalties set forth in the instructions, I declare that I have examined this retu Edule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/ true, correct, and complete.								

SIGN	Filed with authorized/valid electronic signature.	10/17/2011	MORDECHAI REHANY
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN	Filed with authorized/valid electronic signature.	10/17/2011	MORDECHAI REHANY
HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan **Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

									nent to Form	5500 or	5500-SF.					
For	For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010															
	Round off amounts to nearest dollar.															
•	Cauti	ion: A	penalty of \$	31,000) will be ass	es	sed for late filing o	of this repor	t unless reas	onable ca	ause is establish	ned.				
		of pla		OLON	MEDIONI	18.4	AOINO DEFINIED	DENIEELT	DLAN		B Three-d	igit			003	
NO	KIH (COUN	TRY PRECI	ISION	MEDICAL	IIM	AGING DEFINED	BENEFII	PLAN		plan nur	mber (PN)		•	003	
~					l' 0		.	22.25			D = .	1.1 (2)			(E.N.)	
			or's name as TRY PRECI				f Form 5500 or 55	00-SF			' '	dentifica	tion N	lumber	(EIN)	
IVOI	VIIIV	JOUIN	TRITICO	SICIV	WILDICAL	IIVI	Adilvo, i C				14-1788042					
	E Type of plan: Single Multiple-A Multiple-B F Prior year plan size: 100 or fewer 101-500 More than 500															
	ype c	of plan:	Single	Ш	Multiple-A		Multiple-B	F	Prior year pl	an size: /	100 or fewer	101-5	00	More	than 500	
Pa	art I	В	asic Infor	mati	ion											
1	Ent	er the	valuation da	ite:	N	Иο	nth <u>01</u> [Day <u>01</u>	Year	2010	_					
2	Ass	ets:														
	а	Mark	et value									2a				398416
	b	Actu	arial value									2b				398416
3	Fun	ding t	arget/particip	pant c	ount break	dov	wn			(1) N	lumber of partic	ipants		(2)	Funding Target	
	а	For	etired partic	ipants	and benef	icia	aries receiving pay	ment	3a			0				0
	b	For t	erminated v	ested	participants	s			3b			0				0
	С	For a	active partici	pants	:				<u> </u>							
		(1)	Non-vested	bene	fits				3c(1)							0
		(2)	Vested ben	efits					3c(2)							363394
		(3)	Total active						3c(3)			2				363394
	d	Tota	I									2		363394		
4	If th	e plar	is at-risk, ch	heck t	the box and	cc	omplete items (a) a	and (b)								
	а	•	•				ed at-risk assump	` ,				4a				
	b		0 0	•	٠.		mptions, but disre									
	~						e years and disre					4b				
5	Effe	ective	interest rate									5				6.67 %
6	Tar	get no	rmal cost									6				181698
Stat	emer	nt by I	Enrolled Act	tuary												
	accorda	ance wit	h applicable law	and reg	gulations. In my	ор	this schedule and accon inion, each other assum ence under the plan.									
Ş	ign	J														
	ERI													10/11/2	2011	
					Signa	tur	e of actuary				_			Date		
EMN	1ANU	EL B.	GARCIA JR	2 .	Oigilia		o or adiadry							11-014	452	
	Type or print name of actuary Most recent enrollment number															
EBG	SYS	TEMS	S, INC.		Type of pil		name of actuary					WOSt		73-866-		
			•			irn	n name					alenhone			uding area code	<u> </u>
			RSON AVE		'		THAITIE				'	elepriorie	Hullik	Jei (ilicii	duling area code	•)
	SUITE 324 CHICAGOT, IL 60659-3317															
		,									_					
	Address of the firm															
		-	s not fully re	flecte	d any regul	ati	on or ruling promu	lgated und	er the statute	in comple	eting this sched	ule, check	the b	ox and	see	
ınstru	uction	S														

Page	2-	1

Pa	rt II B	eginning of year c	arryove	r and prefunding ba	lances							
						(a)	Carryover balance		(b) F	Prefundir	ng balance	
7		0 0 , ,		cable adjustments (Item 13				0			135938	
8	Portion use	ed to offset prior year's fu	unding req	uirement (Item 35 from pric	r year)			0			0	
9	Amount rer	maining (Item 7 minus ite	em 8)					0			135938	
10	Interest on	item 9 using prior year's	s actual ret	urn of6.09 %				0			8279	
11	Prior year's	excess contributions to	be added	to prefunding balance:								
	a Excess	contributions (Item 38 fr	rom prior y	ear)						6		
	b Interest on (a) using prior year's effective rate of6.38 %											
	C Total available at beginning of current plan year to add to prefunding balance											
	d Portion of (c) to be added to prefunding balance											
12	12 Reduction in balances due to elections or deemed elections											
13	Balance at	beginning of current yea	ar (item 9 +	+ item 10 + item 11d – item	12)			0			144223	
P	Part III Funding percentages											
14	Funding tar	rget attainment percenta	ge							14	109.63 %	
				e						15	109.63 %	
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	25.06 %		
17		<u> </u>		less than 70 percent of the					-	17	%	
Pa	Part IV Contributions and liquidity shortfalls											
18	18 Contributions made to the plan for the plan year by employer(s) and employees:											
(M	(a) Date IM-DD-YYY	(b) Amount pa employer(s		(c) Amount paid by employees	(a) Date (b) Amount pa (MM-DD-YYYY) employer(s							
11	/10/2010		25000	0	04/19/2	011	25000			0		
03	3/28/2011		25000	0	06/24/2	011		20000			0	
06	5/07/2011		20000	0	09/07/2	011		50000			0	
07	7/19/2011		20000	0								
)/14/2011		20543	0								
01	/10/2011		25000	0								
					Totals ▶	18(b)		230543	18(c)		0	
19	Discounted	employer contributions	– see inst	ructions for small plan with	a valuation	date after t	_					
	a Contribu	tions allocated toward u	npaid mini	mum required contribution	from prior y	ears		19a			0	
	b Contribu	tions made to avoid rest	rictions ad	justed to valuation date				19b			0	
	c Contribut	ions allocated toward min	nimum requ	ired contribution for current y	ear adjusted	d to valuatio	n date	19c			206204	
20	Quarterly c	ontributions and liquidity	shortfalls:	:								
	a Did the plan have a "funding shortfall" for the prior year?											
	b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?											
	C If 20a is	"Yes," see instructions a	and comple	ete the following table as ap	plicable:							
			· · ·	Liquidity shortfall as of e		er of this pla	an year					
	(1	1) 1st		(2) 2nd		(3)	3rd			(4) 4th		
		0			0		()			0	

Pa	rt V Assumptio	ns used to determine f	unding target and ta	rget n	ormal cost					
21	Discount rate:									
	a Segment rates:	1st segment: 4.71 %	2nd segment: 6.67 %		3rd segment: 6.77 %		N/A, full yield curve used			
	b Applicable month	(enter code)				21b	1			
22	Weighted average ret	irement age				22	62			
23	Mortality table(s) (see	e instructions)	escribed - combined	Pres	cribed - separate	Substitut	е			
Pa	Part VI Miscellaneous items									
24										
25	Has a method change	e been made for the current pla	an year? If "Yes," see instru	uctions r	egarding required attac	hment	Yes No			
26		provide a Schedule of Active								
27										
Pa										
28										
29		contributions allocated toward								
	. ,		' '	29	0					
30	Remaining amount of unpaid minimum required contributions (item 28 minus item 29)						0			
Pa	rt VIII Minimum	required contribution	for current year							
31	Target normal cost, a	djusted, if applicable (see instr	ructions)			31	181698			
32	Amortization installme	ents:			Outstanding Bala	ince	Installment			
	a Net shortfall amorti	ization installment				79266	17345			
	b Waiver amortization	on installment		<u></u>		0	0			
33		approved for this plan year, en Day Year				33				
34	0 1	ment before reflecting carryove	, ,			34	199043			
			Carryover balance		Prefunding balar	nce	Total balance			
35	Balances used to offs	et funding requirement		0		0	C			
36	Additional cash requir	rement (item 34 minus item 35	j)			36	199043			
37		ed toward minimum required co	•	•		37	206204			
38	Interest-adjusted exce	ess contributions for current ye	ear (see instructions)			38	7161			
39		uired contribution for current ye				39	0			
40		uired contribution for all years.		40						

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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

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

OMB Nos. 1210-0110 1210-0089

2010

This Form is Open to Public Inspection

-	Part I Annual Report Identification Information	ordanoc wit	T the monde	ions to the Form 550	0-01.				
-	Part I Annual Report Identification Information rethe calendar plan year 2010 or fiscal plan year beginning	01 /0	1/2010	and andine	10	/31/2010			
_				and ending	12	7			
_	This return/report is for: x single-employer plan	∐ multiple-e □	mployer plan (not multiemployer)	L	one-participant plan			
В	This return/report is for:	final return	•						
	an amended return/report	≓ '	•	port (less than 12 mon	ths)	_			
С	Check box if filing under: X Form 5558	automatic	extension		L	DFVC program			
	special extension (enter descripti	on)							
P	art II Basic Plan Information enter all requested in	formation.							
1a	Name of plan					Three-digit			
	North Country Precision Medical Imaging Defin	ed Benefi	t Plan		1 22	olan number PN) ► 003			
	-					Effective date of plan			
_						01/01/2008			
2a	Plan sponsor's name and address (employer, if for single-employer North Country Precision Medical Imaging, PC	plan)				Employer Identification Number EIN) 14-1788042			
	North Country Precision Medical Imaging, PC					Plan sponsor's telephone number			
	318 Moody Road					(518) 483-3000			
US	Malone NY 12953					Business code (see instructions) 521399			
3a	Plan administrator's name and address (If same as plan employer,	enter "Same	')			Administrator's EIN			
	Same								
					3c /	Administrator's telephone number			
4	If the name and/or EIN of the plan sponsor has changed since the l	s plan, enter the	4b 6	EIN					
	name, EIN and the plan number from the last return/report. Sponso	- p	4c F						
5a	Total number of participants at the beginning of the plan year				5a	2			
b	Total number of participants at the end of the plan year	5b	2						
С	C Total number of participants with account balances as of the end of the plan year (defined benefit plans do not								
60	complete this item)				5c				
b	Were all of the plan's assets during the plan year invested in eligible Are you claiming a waiver of the annual examination and report of a				8 B 6	X Yes No			
_	under 29 CFR 2520.104-46? (See instructions on waiver eligibility a					XYes No			
	If you answered "No" to either 6a or 6b, the plan cannot use Fo	rm 5500-SF	and must inst	tead use Form 5500.					
Pa	rt III Financial Information	_							
7	Plan Assets and Liabilities		(a) B	eginning of Year		(b) End of Year			
a	Total plan assets	. 7a		291,999		637,685			
b	Total plan liabilities	. 7b							
<u>c</u>	Net plan assets (subtract line 7b from line 7a)	. 7c		291,999		637,685			
8	Income, Expenses, and Transfers for this Plan Year			(a) Amount		(b) Total			
а	Contributions received or receivable from: (1) Employers	92/4)		230,543					
	(2) Participants	. 8a(1) . 8a(2)		230,343					
	(3) Others (including rollovers)	. 8a(2)		0					
b	Other income (loss)	. 8b		115,143					
С	Total income(add lines 8a(1), 8a(2), 8a(3), and 8b)	8c	E 27, 501, 1			345,686			
ď	Benefits paid (including direct rollovers and insurance premiums								
	to provide benefits)	- 8d		0					
е	Certain deemed and/or corrective distributions (see instructions) $\ \ .$. 8e		0					
f ~	Administrative service providers (salaries, fees, commissions)	. 8f		0	18 11				
g	Other expenses	· 8g		0					
h	Total expenses (add lines 8d, 8e, 8f, and 8g) $$. 8h	-5.553		-	0			
į	Net income (loss) (subtract line 8h from line 8c)	. 8i	15 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			345,686			
<u>j</u>	Transfers to (from) the plan (see instructions)	. 8j			8 4.3				

5184812482

Form 55/ 2010 Page 2-Part IV Plan racteristics If the plan prove ension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 3D 1A b If the plan provi affore benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the Instructions: Part // Comp! · Questions 10 living the plan Yes No Amount It is there are t a in fransmit to the plan any participant contribution within the time period described in T | OFR 2510.3 (See instructions and DOL's Voluntary Fiduciary Correction Program) x 108 Vare there a e-empt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) x 105 C. Was the plan of 100 x 50,000 15 the plan his whether or not reimbursed by the plan's fidelity bond, that was caused by fraud in fishioneaty 医无性 化光光性 医细胞 化苯基酚医邻苯基苯基基基酚医邻苯酚 × 10d 1 Bay feer o imistons paid to any brokers, agents, or other persons by an insurance carrier, # ance se at organization that provides some or all of the benefits under the plan? (See (cliona) × 100 File file plan for provide any benefit when due under the plan? X 101 g Detaile plan have panicipant loans? (If "Yes," enter amount as of year end.) × 109 !" sen Ind Frount plan, was there a blackout period? (See Instructions and 29 CFR (E-16 = ; x 100 Print Hilliams ैतात," check the box if you either provided the required natice or one of the 418 [11] 101 Part V 9/18/0 g Compliance 11 11 i Jehny pen subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form X Yes No 12 19 or define: engine an subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes X No (1 II. oame 12b, 12c, 12d, and 12e below, as applicable) 11 ver of the num funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling Û Document. Day Year 11 40 000.0 nplete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13. 3 8 ALCOHOLOGY. 12b C F 15. 3. 19.1/19.5 12c dS 1 100 Ac. to a 12c from the amount in line 12b, Enter the result (enter a minus aign to the left of a - (MITTO) -в компюя компексы компексы компексы. 124 e marie tile mount reported on line 12d be met by the funding deadline? . Yes No N/A Pag V ons and Transfers of Assets 13 e the plan been adopted during the plan year or any prior year?. X No 10 F D idbuted to participants or beneficiaries, transferred to another plan, or brought under the control Yes X No 11 9 cm6 3 sesses or liabilities were transferred from this plan to another plan(s), identify the plan(s) to ere transferred. (See instructions.) 130(2) EIN(6) 130(3) PN(6) Caution incomplete filing of this return/report will be assessed unless reasonable cause is established. Undell'r panalings sel forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or an anybiled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and Mined. bellet 910 V Mordechai Rehany HE Date Enter name of individual signing as plan administrator 810 Mordachai Rehany HE? an sponsor Date Enter name of individual signing as employer or plan aponsor

Schedule SB, line 32 - Schedule of Amortization Bases

North Country Precision Medical Imaging, PC Defined Benefit Plan 14-1788042 / 003

For the plan year 1/1/2010 through 12/31/2010

	Date Base Established	Original Base Amount	Type of Base	Present Value of Remaining Installments	Years Remaining Amortization Period	Amortization Installment
	01/01/2008	103,729	Shortfall	79,266	5	17,345
Totals:				\$79.266		\$17.345

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

North Country Precision Medical Imaging, PC Defined Benefit Plan 14-1788042 / 003

For the plan year 1/1/2010 through 12/31/2010

The age reported is the average of the assumed retirement ages for all active participants as of the valuation date rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

North Country Precision Medical Imaging, PC Defined Benefit Plan 14-1788042 / 003

For the plan year 1/1/2010 through 12/31/2010

Valuation Date: 1/1/2010

Funding Method: As prescribed in IRC Section 430

Age - Eligibility age at last birthday and other ages at last birthday

New participants are included in current year's valuation

Retrospective Compensation - Highest 3 consecutive years of service

Form of Payment - Assumed form of payment for funding is lump sum equivalent of normal form. Funding Target for lump sum is

the greater of the present value of accrued benefit computed using funding segment rates and 417(e) Applicable Mortality Table or lump sum at the assumed retirement date of accrued benefit using plan actuarial equivalence discounted using appropriate segment rate. Lump sum on plan actuarial equivalence rates will not exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and

the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Interest Rates -

Segment rates for the First Month Prior to Val Date as permitted under IRC 430(h)(2)(C)

Segment #	Year	Rate %
Segment 1	0 - 5	4.71
Segment 2	6 - 20	6.67
Segment 3	> 20	6.77

Pre-Retirement - Mortality Table - None

Turnover/Disability - None
Salary Scale - None
Expense Load - None
Ancillary Ben Load - None

Post-Retirement - Mortality Table - 10C - 2010 Funding Target - Combined - IRC 430(h)(3)(A)

Cost of Living - None

Lump Sum - 10C - 2010 Funding Target - Combined - IRC 430(h)(3)(A) at 5%

or

10E - 2010 Applicable Mortality Table for 417(e) (unisex)

Asset Valuation Method: Fair market value of assets adjusted for contributions under IRC 430(g)(4)

Schedule SB, Part V **Summary of Plan Provisions**

North Country Precision Medical Imaging, PC Defined Benefit Plan 14-1788042 / 003

For the plan year 1/1/2010 through 12/31/2010

North Country Precision Medical Imaging, Pc **Employer:**

Type of Entity - C-Corporation

Plan #: 003 EIN: 14-1788042

Effective - 1/1/2008 Year end - 12/31/2010 Valuation - 1/1/2010 Dates:

Top Heavy Years - 2008, 2009, 2010

Eligibility: All employees excluding non-resident aliens, members of an excluded class and union

> Minimum age - 21 Months of service - 12

Hours Required for - Eligibility - 1000 Benefit accrual - 1000 Vesting - 1000

Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Normal - First of month coincident with or next following attainment of age 62 **Retirement:**

Early - Not provided

Average Compensation: Highest 3 consecutive years of service

Top Heavy Minimum Benefit - Highest 5 consecutive top heavy years of participation

Retirement - Derived from the graded benefit formula below rounded to the nearest dollar: Plan Benefits:

> **Employee Classification** Benefit Formula

> > 6% of average monthly compensation per year of service after

1/1/2007 beginning year 1 limited to 1 year(s)

plus 8% of average monthly compensation per year of service

after 1/1/2007 beginning year 2 limited to 11 year(s)

Accrued Benefit - Unit credit based on service. Service prior to 1/1/2007 is excluded

Minimum Benefit - None Maximum Benefit - None

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or

b) plan actuarial equivalence interest and mortality

Death Benefit - Present Value of Accrued Benefit

Top Heavy Minimum: 2% of average compensation per top heavy year of participation excluding years prior to the adoption date of

the plan and 1984 (if earlier), limited to 10 years

Percent: 100 Dollar: \$195,000 **IRS Limitations:**

Maximum 401(a)(17) compensation - \$245,000

Normal Form: Life Annuity

Lump Sum **Optional Forms:** Life Annuity Guaranteed for 10 Years

Joint with 50%, 75% or 100% Survivor Benefit

Schedule SB, Part V Summary of Plan Provisions

North Country Precision Medical Imaging, PC Defined Benefit Plan 14-1788042 / 003

For the plan year 1/1/2010 through 12/31/2010

Vesting Schedule:	Years	Percent
	0-1	0%

2 20% 3 40% 4 60% 5 80% 6 100%

Service is calculated using all years of service

Present Value of Accrued Benefit: Based on the greater of 417(e) or Actuarial Equivalence

417(e):

Interest Rates -

Segment #	Years	Rate %
Segment 1	0 - 5	3.13
Segment 2	6 - 20	5.07
Segment 3	> 20	5.50

Mortality Table - 10E - 2010 Applicable Mortality Table for 417(e) (unisex)

Actuarial Equivalence:

Pre-Retirement - Interest - 5%

Mortality Table - None

Post-Retirement - Interest - 5%

Mortality Table - 10C - 2010 Funding Target - Combined - IRC 430(h)(3)(A)

Schedule SB, line 19 - Discounted Employer Contributions

North Country Precision Medical Imaging, PC Defined Benefit Plan 14-1788042 / 003

For the plan year 1/1/2010 through 12/31/2010

Valuation Date: 1/1/2010

	Date	Amount	Adjusted Contribution	Adjusted Prior Year Contribution	Adjusted Quarterly	Effective Rate	Penalty Rate
Deposited Contribution	11/10/2010	\$25,000					
Applied to Quarterly Contribution	4/15/2010	25,000	23,041	0	25,000	6.67	11.67
Deposited Contribution	1/10/2011	\$25,000					
Applied to Quarterly Contribution	4/15/2010	19,785	17,901	0	19,785	6.67	11.67
Applied to Quarterly Contribution	7/15/2010	5,215	4,773	0	5,215	6.67	11.67
Deposited Contribution	3/28/2011	\$25,000					
Applied to Quarterly Contribution	7/15/2010	25,000	22,353	0	25,000	6.67	11.67
Deposited Contribution	4/19/2011	\$25,000					
Applied to Quarterly Contribution	7/15/2010	14,570	12,941	0	14,570	6.67	11.67
Applied to Quarterly Contribution	10/15/2010	10,430	9,371	0	10,430	6.67	11.67
Deposited Contribution	6/7/2011	\$20,000					
Applied to Quarterly Contribution	10/15/2010	20,000	17,706	0	20,000	6.67	11.67
Deposited Contribution	6/24/2011	\$20,000					
Applied to Quarterly Contribution	10/15/2010	14,355	12,643	0	14,355	6.67	11.67
Applied to Quarterly Contribution	1/15/2011	5,645	5,030	0	5,645	6.67	11.67
Deposited Contribution	7/19/2011	\$20,000					
Applied to Quarterly Contribution	1/15/2011	20,000	17,685	0	20,000	6.67	11.67
Deposited Contribution	9/7/2011	\$50,000					
Applied to MRC	1/1/2010	30,860	27,684	0	0	6.67	0
Applied to Quarterly Contribution	1/15/2011	19,140	16,671	0	19,140	6.67	11.67
Deposited Contribution	9/14/2011	\$20,543					
Applied to Additional Contribution	1/1/2010	7,993	7,161	0	0	6.67	0
Applied to MRC	1/1/2010	12,550	11,244	0	0	6.67	0
Totals for Deposited Contribution		\$230,543	\$206,204	\$0	\$179,140		

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor

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 end	ing	12/31/2	010
Round off amounts to nearest dollar.						
Caution: A penalty of \$1,000 will be assessed for late filing of this report	unless reas	onable cau	use is establish	ed.		
A Name of plan North Country Precision Medical Imaging, PC Benefit Plan	B Three-digit plan number (PN) ▶			003		
			D Employer			
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF North Country Precision Medical Imaging, P.O.	identification: 2	on Number (E	:IN)			
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	Drior year nl	an cize: V	100 or fewer	☐ 101-500	More th	an 500
- Constitution (National)	r nor year pr	arr 3120. A	100 of Tower	<u> </u>	Noic ti	an 300
Part I Basic Information	mis					
1 Enter the valuation date: Month 01 Day 01	Year_	2010	-			
2 Assets:						
a Market value				2a		398416
b Actuarial value				2b		398416
3 Funding target/participant count breakdown		(1) No	umber of partici	pants	(2) F	unding Target
a For retired participants and beneficiaries receiving payment	3a			0		0
b For terminated vested participants	. 3b			0		0
C For active participants:						
(1) Non-vested benefits	3c(1)					0
(2) Vested benefits	3c(2)					363394
(3) Total active				2	363	
d Total			W	2	(T	363394
4 If the plan is at-risk, check the box and complete items (a) and (b)						
(-)				4a		
a Funding target disregarding prescribed at-risk assumptions						
b Funding target reflecting at-risk assumptions, but disregarding transactive years and disregarding loading transactive years.				4b		
5 Effective interest rate				5		6.67%
6 Target normal cost				6		181698
Statement by Enrolled Actuary To the best of my knowledge, the information supplied in this schedule and accompanying schedu accordance with applicable law and regulations. In my opinion, each other assumption is reasonable combination, offer my best estimate of anticipated experience under the plan						
SIGN HERE Emmanuel B. Garcia Jr.					10/11/20	11
Signature of actuary Emmanuel B. Garcia Jr.					Date 110145	2
Type or print name of actuary EBG Systems, Inc.					cent enrollme 73-866-2	
Firm name			Te	elephone n	umber (inclu	ding area code)
3525 W. Peterson Ave. Suite 324 Chicago IL 60659-3317 Address of the firm			-			
If the actuary has not fully reflected any regulation or ruling promulgated under instructions						
For Paperwork Reduction Act Notice and OMB Control Numbers, see the	instruction	s for For	m 5500 or 5500)-SF.	Sched	ule SB (Form 5500) 201

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Schedule SB (Form 5500) 2010

Pa	art II	Begin	nning of year o	carryove	er and prefunding ba	lances							
							(a) (Carryover balance		(b)	Prefund	ng bala	nce
7	7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)									1	35938		
8	8 Portion used to offset prior year's funding requirement (Item 35 from prior year)										0		
	9 Amount remaining (Item 7 minus item 8)										1	.35938	
10 Interest on item 9 using prior year's actual return of 6.09%											8279		
11 Prior year's excess contributions to be added to prefunding balance:													
	-				year)				T				6
			•		rate of6.38%	I							0
					year to add to prefunding bala	I							6
	d Port	tion of (c)	to be added to pr	efunding b	palance								6
12	Reducti	ion in bal	ances due to elect	ions or de	emed elections				0				0
13	Balance	e at begir	nning of current ye	ar (item 9	+ item 10 + item 11d – item	12)			0			1	44223
P	art III	Fun	ding percenta	ges									
14	Funding										14	109	0.63%
					ge						15		9.63%
16					of determining whether car						16		
17					s less than 70 percent of the						17	25	5.06% %
					-	e lullullig tal	get, effici s	den percentage			17		70
	art IV		tributions and		rear by employer(s) and emp	alayaas:							
10	(a) Dat		(b) Amount pa		(c) Amount paid by	(a) [ate	(b) Amount pa	id by	1 (c) Amou	int paid	by
(N	M-DD-Y		employer(employees	(MM-DD-YYYY) employer(s)				employees			
11/10/2010		25000	0										
	1/10/2			25000	0								
	3/28/2			25000	0								
	1/19/2			25000	0								
	5/07/2			20000	0								
	5/24/2 7/19/2			20000	0								
	9/07/2			50000	0								
	9/14/2			20543	0								
	J / ± ± / 2	2011		20313	0								
				·		Totals ▶	18(b)	2	30543	18(c)			0
19	Discour	nted emp	loyer contributions	– see ins	tructions for small plan with	a valuation	date after th	ne beginning of the	year:				
	a Cont	ributions	allocated toward u	ınpaid min	imum required contribution	from prior ye	ars		19a				0
	b Cont	ributions	made to avoid res	trictions a	djusted to valuation date				19b				0
	c Contr	ributions a	allocated toward mi	nimum req	uired contribution for current y	ear adjusted	to valuation	n date	19c			2	206204
20	Quarter	rly contrib	outions and liquidit	y shortfalls	5 :				L				
			-		he prior year?						I-	=	∐ No
					tallments for the current year		timely man	ner?				Yes	X No
	c If 20a	a is "Yes,	" see instructions	and compl	ete the following table as ap								
		(1) 19	st I		Liquidity shortfall as of ea (2) 2nd	nd of Quarte		n year 3rd	Τ		(4) 4t	า	
0					\-, -··-	0	(-)		0		() (0

Pa	rt V Assumptio	ns used to determine for	unding target and ta	arget norr	mal cost				
	Discount rate:	ns asca to actermine in	anding target and te	arget non	nai cost				
	a Segment rates:	1st segment: 4 . 71%	2nd segment: 6.67%		3rd segment: 6.77%		N/A, full yield cur		
	b Applicable month	(enter code)				21b			1
22	Weighted average ret	irement age				22			62
23	Mortality table(s) (see	e instructions) 🗓 Pre	scribed - combined	Prescrib	ed - separate	Substitut	te		
Pa	rt VI Miscellane	ous items							
	Has a change been m	nade in the non-prescribed actu	•	•	•				X No
25	Has a method change	e been made for the current pla	an year? If "Yes," see instr	ructions rega	rding required attacl	hment		Yes	X No
26	Is the plan required to	provide a Schedule of Active	Participants? If "Yes," see	e instructions	regarding required	attachment		Yes	X No
27		or (and is using) alternative fun				27			
Pa	rt VII Reconcilia	ation of unpaid minimu	m required contribu	utions for	prior vears	•			
		uired contribution for all prior ye	•			28			0
29									
30		unpaid minimum required con				30			
Pa	rt VIII Minimum	required contribution f	or current year		'				
		djusted, if applicable (see instr	*			31			181698
	Amortization installme	, , , , , , , , , , , , , , , , , , , ,			Outstanding Bala	nce	Insta	allment	
	a Net shortfall amorti	ization installment				79266	266 173		
	b Waiver amortizatio	on installment				0			(
33		approved for this plan year, ent				33			
34	• •	ment before reflecting carryove				34			199043
			Carryover balance	•	Prefunding balar	nce	Total	balance	
35	Balances used to offs	et funding requirement							C
36	Additional cash requir	rement (item 34 minus item 35))			36			199043
37		d toward minimum required co	•	•		37			206204
38	Interest-adjusted exce	ess contributions for current ye	ar (see instructions)			38			7161
39	Unpaid minimum requ	uired contribution for current ye	ear (excess, if any, of item	36 over item	37)	39			C
40	Unpaid minimum required contribution for all years								C