Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110
1210-0089

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
VIBRANTCARE REHABILITATION INC. 401(K) PROFIT SHARING PLAN AND TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2007

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
VIBRANTCARE REHABILITATION INC.

2270 DOUGLAS BLVD STE 112
ROSEVILLE, CA 95661

2b Employer Identification Number (EIN) 20-5975221

2c Sponsor's telephone number 714-553-6661

2d Business code (see instructions) 621399

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

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

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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
VIBRANTCARE REHABILITATION INC.

2270 DOUGLAS BLVD STE 112
ROSEVILLE, CA 95661

3b Administrator's EIN
20-5975221

3c Administrator's telephone number
714-553-6661

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:
a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	435
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**	292
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	70
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	362
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	362
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	216
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	14
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 2G 2J 2K 2T 3D

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

9a Plan funding arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1)	X	**R** (Retirement Plan Information)
(2)		**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)		**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

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

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

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

A Name of plan	**B** Three-digit plan number (PN) ▶	
VIBRANTCARE REHABILITATION INC. 401(K) PROFIT SHARING PLAN AND TRUST		001

C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
VIBRANTCARE REHABILITATION INC.	20-5975221

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

STANCORP FINANCIAL GROUP

93-1253576

(b) Enter name and EIN or address of person who provided you disclosure 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)

STANCORP FINANCIAL GROUP

93-1253576

(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?
12 15 18 19 50 60	NONE	21064	Yes [X] No [ ]	Yes [ ] No [X]	2969	Yes [ ] No [X]

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

GALLAGHER BENEFITS SERVICES

2 PIERCE PLACE
14TH FLOOR
ITASCA, IL 60143

(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?
10 27 50 70	NONE	10000	Yes [ ] No [X]	Yes [ ] No [X]		Yes [ ] No [X]

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

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(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN;
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN;
c	Position:	
d	Address:	**e** Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan 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
VIBRANTCARE REHABILITATION INC. 401(K) PROFIT SHARING PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
VIBRANTCARE REHABILITATION INC.

D Employer Identification Number (EIN)
20-5975221

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: MET MASTER TRUST 25259

b Name of sponsor of entity listed in (a): RELIANCE TRUST COMPANY

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)
58-1428634-005	C	412629

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 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 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)

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

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b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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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
VIBRANTCARE REHABILITATION INC. 401(K) PROFIT SHARING PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
VIBRANTCARE REHABILITATION INC.

D Employer Identification Number (EIN)
20-5975221

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	11332	33814
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	80	957
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	13935	18581
(9) Value of interest in common/collective trusts	1c(9)	310964	412629
(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)	1582919	2073222
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	1919230	2539203
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h	12020	957
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	12020	957
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	1907210	2538246

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)	58828	
	(B) Participants	2a(1)(B)	455418	
	(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)		514246
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	530	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		530
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	46406	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		46406
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		44929
(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)		174934
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		781045
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	118945	
(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)		118945
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	31064	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		31064
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		150009
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		631036
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: RICHARDSON & CO. (2) EIN: 68-0235970

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection.

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

A Name of plan
VIBRANTCARE REHABILITATION INC. 401(K) PROFIT SHARING PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
VIBRANTCARE REHABILITATION INC.

D Employer Identification Number (EIN)
20-5975221

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 58-1428634

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3**

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

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

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

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

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

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

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

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

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

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

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

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

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

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

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

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

VIBRANTCARE REHABILITATION INC.
401(k) PROFIT SHARING PLAN & TRUST

Audited Financial Statements

December 31, 2010

VIBRANTCARE REHABILITATION INC.
401(k) PROFIT SHARING PLAN & TRUST

December 31, 2010

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Richardson & Company

550 Howe Avenue, Suite 210
Sacramento, California 95825

Telephone: (916) 564-8727
FAX: (916) 564-8728

INDEPENDENT AUDITOR'S REPORT

To the Retirement Committee of
VibrantCare Rehabilitation Inc. 401(k) Profit Sharing Plan & Trust
Roseville, California

We were engaged to audit the accompanying statements of net assets available for benefits of the VibrantCare Rehabilitation Inc. 401(k) Profit Sharing Plan & Trust (the Plan) as of December 31, 2010 and 2009, and the related statement of changes in net assets available for benefits for the year ended December, 31, 2010 and the supplemental schedule as of and for the year ended December 31, 2010 as listed in the accompanying table of contents. These financial statements and supplemental schedule are the responsibility of the Plan's management.

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

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

Richardson & Company

October 13, 2011

VIBRANTCARE REHABILITATION INC.
401(k) PROFIT SHARING PLAN & TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2010 and 2009

	2010	2009
ASSETS		
Cash	$ 957	$ 80
Investments, at fair value:		
Mutual funds	2,073,222	1,582,919
Common trust funds	412,629	310,964
TOTAL INVESTMENTS	2,485,851	1,893,883
Receivables:		
Participant contributions	19,883	22,471
Employer contributions	33,814	32,483
Notes receivable from participants	18,581	13,935
Other		11,332
TOTAL RECEIVABLES	72,278	80,221
TOTAL ASSETS	2,559,086	1,974,184
LIABILITIES		
Administrative expenses payable	4,605	
Excess contributions payable	3,969	
Due to brokers	957	12,020
TOTAL LIABILITIES	9,531	12,020
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,549,555	$ 1,962,164

The accompanying notes are an integral part of these financial statements.

VIBRANTCARE REHABILITATION INC.
401(k) PROFIT SHARING PLAN & TRUST

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the Year Ended December 31, 2010

ADDITIONS		
Investment income:		
Net appreciation in fair value of investments, including realized gains and losses		$ 219,863
Dividends		46,406
Interest		530
	TOTAL INVESTMENT INCOME	266,799
Contributions:		
Participant		448,861
Employer		26,345
	TOTAL CONTRIBUTIONS	475,206
	TOTAL ADDITIONS	742,005
DEDUCTIONS		
Benefits paid to participants		118,945
Administrative expenses		35,669
	TOTAL DEDUCTIONS	154,614
	NET INCREASE	587,391
Net assets available for benefits at beginning of year		1,962,164
	NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR	$ 2,549,555

The accompanying notes are an integral part of these financial statements.

VIBRANTCARE REHABILITATION INC.
401(k) PROFIT SHARING PLAN & TRUST

NOTES TO FINANCIAL STATEMENTS

December 31, 2010

NOTE A – DESCRIPTION OF PLAN

The following description of the 401(k) Profit Sharing Plan & Trust (the Plan) of VibrantCare Rehabilitation Inc. (the Company) provides only general information. Participants should refer to the Plan adoption agreement for a more complete description of the Plan's provisions.

The financial statements of the Plan are prepared in conformity with generally accepted accounting principles and general practices for employee benefit plans. The following is a summary of the significant accounting and reporting policies used in preparing the financial statements.

General: The Plan is a defined contribution plan covering all employees of the Company. Full time employees over the age of 18 are eligible to participate in the Plan after two months of service and per diem employees are eligible to participate in the Plan after one year of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan was effective as of January 1, 2007.

The Company is the administrator of the Plan and, as such, carries out the duties imposed under ERISA. The Company has delegated certain responsibilities for the operation and administration of the Plan.

Administrative and recordkeeping services have been provided by the Standard Retirement Services, Inc. since April 22, 2009. Plan investments have been managed by the trustee, Reliance Trust Company, since April 22, 2009 and any transactions with the Reliance Trust Company are considered to be party-in-interest transactions.

Contributions: Each year, full time participants with more than two months of service and temporary or per diem employees with more than one year of service may contribute the maximum amount of their compensation allowable by the Internal Revenue Code. Employees who are age 50 or older by the end of the Plan year were allowed to make additional "catch-up" contributions of $5,500 for 2010. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers 17 equity mutual funds, one bond mutual fund and a number of common investment trust funds as investment options for participants through the custodian and trustee, the Reliance Trust Company. The Company also offers a discretionary match of employee contributions if approved by the Board of Directors. The Company match during 2010 was equal to the lesser of each participants' contribution or 25% of the first three percent of the participants' pretax compensation as approved by the Board of Directors.

The Company may also make additional discretionary profit sharing contributions to the Plan if approved by the Board of Directors. Participants must have more than 1,000 hours of service during the Plan year to receive a discretionary profit sharing contribution. The Company did not make any discretionary profit sharing contributions during the year ended December 31, 2010.

Participant Accounts: Each participant's account is credited with the participant's contribution and allocations of the Company's contribution and Plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on annual compensation, participant earnings or account balances as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes receivable from participants: The Plan may grant loans to participants. Participants may borrow from their fund accounts a maximum 95% of one-half of their vested account balance or 95% of the total vested account balance less Roth election deferrals account balance, whichever is less. Additionally, the minimum loan amount is $1,000 and the total amount cannot exceed $50,000. The loans are secured by the balance in the participant's account and bear interest at the prime rate plus one percent. Loans terms may not exceed 54 months. As of December 31, 2010, there were six loans outstanding with interest rates ranging from 4.25% to 8.75% and repayment dates through 2015. Principal and interest are paid ratably through payroll deductions.

NOTE A – DESCRIPTION OF PLAN (CONTINUED)

Vesting: All participants are immediately 100% vested in their contributions, plus allocated earnings thereon. Participants vest in the discretionary Company match and the discretionary profit sharing contributions as follows: 20% after two years of service, 40% after three years of service, 60% after four years of service, 80% after five years of service and 100% after six years of service. However, employees hired prior to March 1, 2009 are grandfathered with the following vesting schedule: 20% after two years of service and 100% after three years of service.

Cost of Administration: All reasonable costs, charges and expenses incurred by the trustee in connection with the administration of the Plan and all reasonable costs, charges and expenses incurred by the Plan administrator in connection with the administration of the Plan (including fees for legal services rendered) may be paid by the employer, but if not paid by the employer when due, shall be paid from the Plan. All costs of administration for the year ended December 31, 2010, which amounted to $35,669, were paid by the Plan to the Standard Retirement Services, Inc. and represent party-in-interest transactions.

Payment of Benefits: On termination of service for retirement at age 59 1/2, death or disability, an amount equal to the participant's vested account balance will be distributed as soon as administratively feasible, following the date on which a distribution is requested or is otherwise payable. The Plan allows for automatic lump sum distributions of participant account balances that do not exceed $5,000 and does not allow hardship withdrawals. Participants are immediately vested in their contributions plus related actual earnings.

Forfeitures: Upon termination of employment, nonvested portions of employer contributions are forfeited and used to reduce future employer contributions and to pay certain expenses. At December 31, 2010, there was $1,771 in the forfeiture account that had not been allocated. These accounts were used to reduce the 2010 company match.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The financial statements of the Plan are prepared using the accrual basis of accounting.

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

Investment Valuation and Income Recognition: The Plan's assets are invested in various investments offered through an agreement between the company and the Plan custodian and trustee, the Reliance Trust Company. The Plan's investments are stated at fair value as of December 31, 2010. The market values of the investments are based on the fair value of underlying securities as determined from quoted prices for identical investments in active markets on the last business day of the Plan year. Investment in the common trust fund is stated at fair value as determined by the issuer of the common trust fund, based on the fair value of the underlying investments. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Payment of Benefits: Benefits are recorded when paid.

Subsequent Events: The Plan evaluated all events and transactions that occurred after December 31, 2010 and up to October 13, 2011, the date the financial statements were available to be issued. During this period, the Plan did not have any recognizable or non-recognizable subsequent events.

New Accounting Pronouncements: In September 2010, the Financial Accounting Standards Board (FASB) issued Accounting Standard Update (ASU) No. 2010-25, "Reporting Loans to Participants by Defined Contribution Pension Plans" to amend generally accepted accounting principles related to how loans to participants should be classified and measured by defined contribution pension benefit plans. FASB ASU 2010-25 requires that loans to participants be classified as notes receivable from participants and measured at their unpaid principal balance plus any accrued but unpaid interest. Additionally, FASB ASU 2010-25 is applied retrospectively to the 2009 balances

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

included in this report. The adoption of FASB ASU 2010-25 required notes receivable to be reported separately from investments, but did not impact the Plan's financial position or results of operations.

NOTE C – INVESTMENTS

The Plan cash and investments consisted of the following at December 31, 2010 and 2009:

	2010		2009	
Cash	$ 957		$ 80	
Investments at Fair Value:				
Mutual funds:				
Vanguard Balanced Index Fund Investor	436,216	*	376,863	*
PIMCO Total Return D	328,699	*	237,207	*
Victory Diversified Stock Fund A	172,248	*	133,608	*
Galliard Retirement Income Fund	145,618	*	120,309	*
American Fund Growth Fund of America	127,807		94,514	
American Fund EuroPacific Growth Fund	122,102		94,937	
Vanguard 500 Index Fund Investor	102,096		72,140	
T. Rowe Price Retirement Fund 2035	101,897		72,206	
T. Rowe Price Retirement Fund 2025	93,271		57,845	
Eaton Vance Large Cap Value A	88,907		67,641	
Vanguard Wellington Fund Investor	88,702		63,821	
Sentinel Small Company Fund A	80,750		61,703	
Jennison Mid Cap Growth Fund Z	57,780		41,316	
JP Morgan Mid Cap Value Select	50,393		38,325	
T. Rowe Price Retirement Fund 2030	43,955		28,752	
T. Rowe Price Retirement Fund 2015	19,385		14,920	
Allianz NFJ Small Cap Value A	13,086		6,672	
T. Rowe Price Retirement Fund 2020	310		140	
Total mutual funds	2,073,222		1,582,919	
Common trust funds				
Reliance Advisory Trust Inv 60 Portfolio	213,846	*	199,276	*
Reliance Advisory Trust Inv 80 Portfolio	137,656	*	93,030	
Reliance Advisory Trust Inv 40 Portfolio	61,127		15,298	
Reliance Advisory Trust Inv 70 Portfolio			3,360	
Total common trust funds	412,629		310,964	
Total Cash and Investments Held by Trustee	$ 2,486,808		$ 1,893,963	

*Investment represents 5% or more of the Plan's net assets available for benefits.

Investment income as reported by the trustee for the year ended December 31, 2010 was $46,936. Net appreciation in the fair value of investments was $219,863 in 2010.

NOTE D – TAX STATUS

The 401(k) profit-sharing plan sponsored by Standard Retirement Services, Inc. obtained an opinion letter in which the Internal Revenue Service stated that the form of the Plan is acceptable under Section 401 of the Internal Revenue Code for use by employers for the benefit of their employees. The Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

FASB ASC 740-10 clarifies the accounting for income taxes, by prescribing a minimum recognition threshold a tax position is required to meet before being recognized in the financial statements. It also provides guidance on de-recognition, measurement and classification of amounts relating to uncertain tax positions, accounting for the disclosure of interest and penalties, accounting in interim periods, disclosures and transition relating to the adoption of the new accounting standard. The Plan adopted provisions of FASB ASC 740-10, on January 1, 2008. There have been no adjustments identified for unrecognized tax benefits requiring an adjustment to the statement of changes in net assets available for benefits since this pronouncement was implemented. The Plan recognizes interest accrued and penalties related to unrecognized tax benefits in tax expense. The Plan has recognized no interest or penalties since this pronouncement was implemented.

NOTE E – PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

NOTE F – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of the statement of net assets available for benefits and the statement of changes in net assets available for benefits for the year ended December 31, 2010 to Form 5500:

Statement of Net Assets Available for Benefits	
Net Assets available for benefits per the financial statements	$ 2,549,555
Less:	
Contributions receivable from employees	(19,883)
Administrative expenses payable	4,605
Excess contributions payable	3,969
Statement of Net Assets Available for Benefits per Form 5500	$ 2,538,246
Statement of Changes in Net Assets Available for Benefits	
Change in Net Assets Available for Benefits per the financial statements	$ 587,391
Add:	
Change in contributions receivable from employees	2,588
Change in contributions receivable from employer	32,483
Change in administrative expenses payable	4,605
Change in excess contributions payable	3,969
Change in Net Assets Available for Benefits per Form 5500	$ 631,036

NOTE G – FAIR VALUE MEASUREMENTS

FASB ASC 820, *Fair Values and Disclosures*, defines fair value, establishes a framework for measuring fair value under generally accepted accounting principles, and expands disclosures about fair value measurement.

Fair value is a market-based measure considered from the perspective of a market participant who holds the asset or owes the liability rather than an entity-specific measure. The Plan uses prices and inputs that are current as of the measurement date. According to FASB ASC 820, assets and liabilities are reported in three levels in the fair value hierarchy: using quoted prices in active markets for identical assets and liabilities (Level 1), using significant other observable inputs (Level 2) and using significant unobservable inputs (Level 3).

Assets measured at fair value on a recurring basis consist of investments in mutual funds, common trust funds and money market funds. All of the Plan's mutual funds and money market funds were valued using Level 1 inputs. The fair values of mutual funds and money market funds were estimated using quoted prices for identical assets in active markets from a fair value quoted on a recognized security exchange.

The common trust fund is not traded on an exchange, however, the fair value is determined based on the underlying investments as traded on an exchange and active markets. This fund is classified as a Level 2 investment.

Unrealized gains on mutual funds, common trust funds and money market funds included in the change in net assets available for benefits at December 31, 2010 were $208,466. Under FASB ASU 2010-25 notes receivable from participants are no longer required to be presented as part of the fair value measurement note or in the hierarchy table required by FASB ASC 820.

Valuation methodologies may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. While management believes valuation methodologies 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 estimate of fair value at the reporting date.

Investments measures at fair value on a recurring basis consisted of the following types of instruments at December 31, 2010 and 2009:

	Assets measured at Fair Value on a Recurring Basis as of December 31, 2010			
	Fair Value Measurements	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds	$ 2,073,222	$ 2,073,222		
Common trust funds	412,629		$ 412,629	
Total investments measured at fair value	$ 2,485,851	$ 2,073,222	$ 412,629	$ -

NOTE G – FAIR VALUE MEASUREMENTS (CONTINUED)

	Assets measured at Fair Value on a Recurring Basis as of December 31, 2009			
	Fair Value Measurements	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds	$ 1,582,919	$ 1,582,919		
Common trust funds	310,964		$ 310,964	
Total investments measured at fair value	$ 1,893,883	$ 1,582,919	$ 310,964	$ -

NOTE H – RISKS AND UNCERTAINTIES

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

VIBRANTCARE REHABILITATION INC.
401(k) PROFIT SHARING PLAN & TRUST

EMPLOYER IDENTIFICATION NUMBER: 20-5975221
PLAN NUMBER: 001

FORM 5500, SCHEDULE H, PART IV, LINE 4i
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

At December 31, 2010

(a)	(b) Identity of Issue	(c) Description of Investments	(e) Current Value
	Vanguard Balanced Index Fund Investor	Mutual Fund	$ 436,216
	PIMCO Total Return D	Mutual Fund	328,699
*	Reliance Advisory Trust Inv 60 Portfolio	Common Trust Fund	213,846
	Victory Diversified Stock Fund A	Mutual Fund	172,248
	Galliard Retirement Income Fund	Mutual Fund	145,618
*	Reliance Advisory Trust Inv 80 Portfolio	Common Trust Fund	137,656
	American Fund Growth Fund of America	Mutual Fund	127,807
	American Fund EuroPacific Growth Fund	Mutual Fund	122,102
	Vanguard 500 Index Fund Investor	Mutual Fund	102,096
	T. Rowe Price Retirement Fund 2035	Mutual Fund	101,897
	T. Rowe Price Retirement Fund 2025	Mutual Fund	93,271
	Eaton Vance Large-Cap Value A	Mutual Fund	88,907
	Vanguard Wellington Fund Investor	Mutual Fund	88,702
	Sentinel Small Company Fund A	Mutual Fund	80,750
*	Reliance Advisory Trust Inv 40 Portfolio	Common Trust Fund	61,127
	Jennison Dryden Mid Cap Growth Fund Z	Mutual Fund	57,780
	JP Morgan Mid Cap Value Select	Mutual Fund	50,393
	T. Rowe Price Retirement Fund 2030	Mutual Fund	43,955
	T. Rowe Price Retirement Fund 2015	Mutual Fund	19,385
	Allianz NFJ Small Cap Value A	Mutual Fund	13,086
	T. Rowe Price Retirement Fund 2020	Mutual Fund	310
	Loans to participants	(4.25% to 8.75%)	18,581
		Total Investments	$ 2,504,432

Column (a):
* Denotes party-in-interest

Column (d):

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110
1210-0089

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for: ☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ 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 VIBRANTCARE REHABILITATION INC.
401(K) PROFIT SHARING PLAN AND TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2007

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
VIBRANTCARE REHABILITATION INC.

2270 DOUGLAS BLVD STE 112

ROSEVILLE CA 95661

2b Employer Identification Number (EIN) 20-5975221

2c Sponsor's telephone number (714)553-6661

2d Business code (see instructions) 621399

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

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

SIGN HERE	[signature]	10-14-11	Jennifer Nicholson
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") SAME	**3b** Administrator's EIN	
	3c Administrator's telephone number	

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: **a** Sponsor's name	**4b** EIN	
	4c PN	

5 Total number of participants at the beginning of the plan year	**5**	435
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**	292
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	70
d Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	362
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	362
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	216
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	14
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

2E 2F 2G 2J 2K 2T 3D

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

9a Plan funding arrangement (check all that apply)		**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		**b General Schedules**	
(1)	☒ **R** (Retirement Plan Information)	(1)	☒ **H** (Financial Information)
(2)	☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2)	☐ **I** (Financial Information – Small Plan)
		(3)	☐ ___ **A** (Insurance Information)
		(4)	☒ **C** (Service Provider Information)
(3)	☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(5)	☒ **D** (DFE/Participating Plan Information)
		(6)	☐ **G** (Financial Transaction Schedules)

Attachment to 2010 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name VIBRANTCARE REHABILITATION INC. 401(K) PROFIT SHARING PLAN AND TRUST **EIN:** 200975221
Plan Sponsor's Name VIBRANTCARE REHABILITATION INC. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	ALLIANZ NFJ SMALl CAP VALUE	MUTUAL FUND		13,086
	AMERICAN EUROPACIFIC GROWTH	MUTUAL FUND		122,102
	AMERICAN THE GROWTH FUND OF AM	MUTUAL FUND		127,807
	AST COLLECTIVE INVT TR GALLIARD	MUTUAL FUND		145,618
	EATON VANCE LARGE	MUTUAL FUND		88,907
	JP MORGAN MID CAP VALUE	MUTUAL FUND		50,393
	PIMCO TOTAL RETURN FUND	MUTUAL FUND		328,699

Attachment to 2010 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name VIBRANTCARE REHABILITATION INC. 401(K) PROFIT SHARING PLAN AND TRUST **EIN:** 205975221
Plan Sponsor's Name VIBRANTCARE REHABILITATION INC. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	RELIANCE ADVISORY TRUST INV40 PORTF	COMMON TRUST FUNDS		61,127
*	PARTICIPANT LOANS	4.25% TO 8.75%		18,581

Attachment to 2010 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name VIBRANTCARE REHABILITATION INC. 401(K) PROFIT SHARING PLAN AND TRUST **EIN:** 20-5975221
Plan Sponsor's Name VIBRANTCARE REHABILITATION INC. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	VANGUARD WELLINGTON FUND INVESTOR ?	MUTUAL FUND		88,702
	VANGUARD 500 INDEX FUND INVESTOR ?	MUTUAL FUND		102,096
	VICTORY DIVERSIFIED STOCK FUND A ?	MUTUAL FUND		172,248
	VANGUARD BALANCED INDEX	MUTUAL FUND		436,216

Attachment to 2010 Form 5500
Schedule H, line 4i - Schedule of Assets (Acquired or Disposed of Within Year)

Plan Name VIBRANTCARE REHABILITATION INC. 401(K) PROFIT SHARING PLAN AND TRUST **EIN:** 20-5975221
Plan Sponsor's Name VIBRANTCARE REHABILITATION INC. **PN:** 001

(a) Identity of issue, borrower, lessor, or similar party	**(b)** Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	**(c)** Cost of acquisitions	**(d)** Proceeds of dispositions
PRUDENTIAL JENNISON MID CAP	MUTUAL FUND		57,780
RELIANCE ADVISORY TRUST INV40	COMMON TRUST FUND		61,127
RELIANCE ADVISORY TRUST INV60	COMMON TRUST FUND		213,846
SENTINEL SMALL COMPANY FUND A	MUTUAL FUND		80,750
RELIANCE ADVISORY TRUST INV80	COMMON TRUST FUND		137,656

Attachment to 2010 Form 5500
Schedule H, line 4i - Schedule of Assets (Acquired or Disposed of Within Year)

Plan Name VIBRANTCARE REHABILITATION INC. 401(K) PROFIT SHARING PLAN AND TRUST **EIN:** 04-3575221
Plan Sponsor's Name VIBRANTCARE REHABILITATION INC. **PN:** 001

(a) Identity of issue, borrower, lessor, or similar party	**(b)** Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	**(c)** Cost of acquisitions	**(d)** Proceeds of dispositions
T ROWE PRICE RETIREMENT 2015 ?	MUTUAL FUND		19,385
T ROWE PRICE RETIREMENT 2020 ?	MUTUAL FUND		310
T ROWE PRICE RETIREMENT 2025 ?	MUTUAL FUND		93,271
T ROWE PRICE RETIREMENT 2030 ?	MUTUAL FUND		43,955
T ROWE PRICE RETIREMENT 2035 ?	MUTUAL FUND		101,897
VANGUARD 500 INDEX FUND INVESTOR ?	MUTUAL FUND		102,096
VANGUARD BALANCED INDEX FUND INVEST	MUTUAL FUND		436,216

Attachment to 2010 Form 5500
Schedule H, line 4i - Schedule of Assets (Acquired or Disposed of Within Year)

Plan Name VIBRANTCARE REHABILITATION INC. 401(K) PROFIT SHARING PLAN AND TRUST **EIN:** 04-3575221
Plan Sponsor's Name VIBRANTCARE REHABILITATION INC. **PN:** 001

(a) Identity of issue, borrower, lessor, or similar party	**(b)** Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	**(c)** Cost of acquisitions	**(d)** Proceeds of dispositions
VANGUARD WELLINGTON FUND INVESTOR ?	MUTUAL FUND		88,703
VICTORY DIVERSIFIED STOCK FUND A ?	MUTUAL FUND		172,248
LOAN	4.25% - 8.75%		18,851