

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 <u>01/01/2010</u> and ending <u>12/31/2010</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☒ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan <u>PROFESSIONAL HEALTHCARE AT HOME 401(K) PROFIT SHARING PLAN & TRUST</u>	1b Three-digit plan number (PN) ► <u>001</u> 1c Effective date of plan <u>01/01/1997</u>
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>PROFESSIONAL HEALTHCARE AT HOME</u> <u>925 YGNACIO VALLEY ROAD, STE. 101</u> <u>WALNUT CREEK, CA 94596</u>	2b Employer Identification Number (EIN) <u>26-0519402</u> 2c Sponsor's telephone number <u>925-891-7000</u> 2d Business code (see instructions) <u>621610</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>11/02/2011</u>	<u>AMY CAIN</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") PROFESSIONAL HEALTHCARE AT HOME 925 YGNACIO VALLEY ROAD, STE. 101 WALNUT CREEK, CA 94596	3b Administrator's EIN 26-0519402 3c Administrator's telephone number 925-891-7000
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	905
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	968
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	30
d Subtotal. Add lines 6a , 6b , and 6c	6d	998
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	998
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	462
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 2A 2E 2G 2J 2T 3D 3H

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

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan PROFESSIONAL HEALTHCARE AT HOME 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500. PROFESSIONAL HEALTHCARE AT HOME	D Employer Identification Number (EIN) 26-0519402

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
LINCOLN FINANCIAL GROUP

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
35-0472300	65676	71894	29	01/01/2010	12/31/2010

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid 999	(b) Total amount of fees paid 299
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

LINCOLN FINANCIAL ADVISORS
1300 S CLINTON
STE. 150
FT WAYNE, IN 46802

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
999	0	TPA AWARDS	4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

LINCOLN FINANCIAL ADVISORS
1300 S CLINTON
STE. 150
FT WAYNE, IN 46802

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	20	NON-MONETARY COMPENSATION TO SALES	4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

NICHOLAS & HICKS INC

2580 SIERRA SUNRISE TERRACE
STE 230
CHICO, CA 95928

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	279	NON-MONETARY COMPENSATION TO SALES	5

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end **4** 254798**5** Current value of plan's interest under this contract in separate accounts at year end **5** 0**6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b** 0**c** Premiums due but unpaid at the end of the year **6c** 0**d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP VAR ANNUITY W/ GUAR FUND**b** Balance at the end of the previous year **7b** 344389**c** Additions: (1) Contributions deposited during the year **7c(1)** 0(2) Dividends and credits **7c(2)** 0(3) Interest credited during the year **7c(3)** 8912(4) Transferred from separate account **7c(4)** 0(5) Other (specify below) **7c(5)**(6) Total additions **7c(6)** 8912**d** Total of balance and additions (add **b** and **c(6)**). **7d** 353301**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 96311(2) Administration charge made by carrier **7e(2)** 2192(3) Transferred to separate account **7e(3)** 0(4) Other (specify below) **7e(4)** 0(5) Total deductions **7e(5)** 98503**f** Balance at the end of the current year (subtract **e(5)** from **d**) **7f** 254798

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions.....	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes.....	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010	
A Name of plan PROFESSIONAL HEALTHCARE AT HOME 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 PROFESSIONAL HEALTHCARE AT HOME	D Employer Identification Number (EIN) 26-0519402

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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 PAYCHEX SECURITIES CORPORATION 16-1486352

(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)

(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 ☐

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 <u>01/01/2010</u> and ending <u>12/31/2010</u>		
A Name of plan <u>PROFESSIONAL HEALTHCARE AT HOME 401(K) PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>PROFESSIONAL HEALTHCARE AT HOME</u>	D Employer Identification Number (EIN) <u>26-0519402</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	0	0
	(2) Participant contributions	1b(2)	0	0
	(3) Other	1b(3)	0	0
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	856494	1124323
	(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)	29271	57331
	(9) Value of interest in common/collective trusts	1c(9)	0	0
	(10) Value of interest in pooled separate accounts	1c(10)	0	0
	(11) Value of interest in master trust investment accounts	1c(11)	0	0
	(12) Value of interest in 103-12 investment entities	1c(12)	0	0
	(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	875797	1328617
	(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	344389	254798
	(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	2105951	2765069

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	2105951	2765069
---	-----------	---------	---------

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)	0	
(B) Participants	2a(1)(B)	406036	
(C) Others (including rollovers)	2a(1)(C)	24672	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		430708
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(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)	2493	
(F) Other	2b(1)(F)	8912	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		11405
(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)	26078	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		26078
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		105641
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		573832

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	162406	
(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)		162406
f Corrective distributions (see instructions)	2f		47142
g Certain deemed distributions of participant loans (see instructions).....	2g		2170
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	2192	
(4) Other	2i(4)	793	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		2985
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		214703

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		359129
l Transfers of assets:			
(1) To this plan.....	2l(1)		299989
(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: SILICON VALLEY ACCOUNTANCY CORP

(2) EIN: 77-0573994

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

A Name of plan <u>PROFESSIONAL HEALTHCARE AT HOME 401(K) PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>PROFESSIONAL HEALTHCARE AT HOME</u>	D Employer Identification Number (EIN) <u>26-0519402</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>16-1470238</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3

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

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

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

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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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.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2010
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

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

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

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

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

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

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

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

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

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

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

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

Stock: _____% 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): _____

Professional HealthCare at Home 401(k) Profit sharing Plan and Trust

Financial Statements and Supplemental Schedules

December 31, 2010 and 2009

and for the year ended December 31, 2010 with Independent Auditors' Report

Professional HealthCare at Home 401(k) Profit Sharing Plan and Trust

Financial Statements and Supplemental Schedules

**December 31, 2010 and 2009
and for the year ended December 31, 2010**

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Independent Auditors' Report

To the Plan Administrator and Participants
of the Professional HealthCare at Home 401(k) Profit Sharing Plan and Trust

We have audited the accompanying statements of net assets available for benefits of Professional HealthCare at Home 401(k) Profit Sharing Plan and 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. These financial statements are the responsibility of the Plan's management. Our responsibility is to express and opinion on these financial statements based on our audits.

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

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

Our audits were performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules, Schedule H, line 4a - Schedule of Delinquent Participant Contributions and Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2010, are presented for additional analysis and are not a required part of the basic financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supplemental schedules are the responsibility of the Plan's management. The supplemental schedules have been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Silicon Valley Accountancy Corporation

SILICON VALLEY ACCOUNTANCY CORPORATION

San Jose, California
October 31, 2011

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Professional HealthCare at Home 401(k) Profit Sharing Plan and Trust

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2010	2009
Assets:		
Investments, at fair value	<u>\$ 2,707,738</u>	<u>\$ 2,076,680</u>
Assets held for investment purposes	2,707,738	2,076,680
Notes receivable from participants	<u>57,331</u>	<u>29,271</u>
Total assets	<u>2,765,069</u>	<u>2,105,951</u>
Liabilities:		
Participants' contributions refundable	<u>70,616</u>	<u>47,142</u>
Total liabilities	<u>70,616</u>	<u>47,142</u>
Net assets available for benefits	<u><u>\$ 2,694,453</u></u>	<u><u>\$ 2,058,809</u></u>

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

Professional HealthCare at Home 401(k) Profit Sharing Plan and Trust

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Year ended December 31, 2010
Additions to net assets attributed to:	
Investment income:	
Interest and dividend income	\$ 34,990
Net realized and unrealized appreciation in fair value of investments	105,641
Interest income on notes receivable from participants	2,493
Contributions:	
Participants'	335,420
Rollovers	<u>24,672</u>
Total additions	<u>503,216</u>
Deductions from net assets attributed to:	
Withdrawals and distributions	164,576
Plan fees	<u>2,985</u>
Total deductions	<u>167,561</u>
Net increase in net assets	335,655
Transfer of assets into the Plan, see Note 1	299,989
Net assets available for benefits:	
Beginning of the year	<u>2,058,809</u>
End of the year	<u><u>\$ 2,694,453</u></u>

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

Professional HealthCare at Home 401(k) Profit Sharing Plan and Trust

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2010 AND 2009 (See Independent Auditors' Report)

NOTE 1 - DESCRIPTION OF PLAN

General - The following description of the Professional HealthCare at Home 401(k) Profit Sharing Plan and Trust ("the Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

Effective January 1, 2009, the Plan adopted the Paychex Flexible 401(k) Profit Sharing Plan. The Plan name changed to Professional HealthCare at Home 401(k) Profit Sharing Plan and Trust.

The Plan is a defined contribution plan that was established on January 1, 1996 by Professional HealthCare at Home, LLC ("the Company" or "Plan Administrator") covering all eligible employees of the Company as defined in the Plan document. The Plan Administrator believes that the Plan is designed and operated in compliance with the applicable requirements of the Internal Revenue Code and the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Administration - Effective January 1, 2009, the Company contracted with Paychex, Inc. ("Paychex") to process and maintain the records of participant data. SunGard Transaction Network ("STN") is the custodian of the Plan assets. Lincoln National Life Insurance Company ("Lincoln"), remains the custodian of funds invested in the Guaranteed Account. In order to avoid early termination charges, assessed by Lincoln, due to change of Plan custodian, funds invested in the Guaranteed Account are transferred to STN in increments of 20% per year over five years starting in 2009. A blackout period from February 17, 2009 to March 19, 2009, occurred due to change in the Plan's record-keeper and custodian. During the blackout period participants were not able to direct or diversify assets in their accounts, obtain a loan and /or distribution. A corporate officer serves as the trustee for the Plan. An Administrative Committee ("the Committee") manages and monitors the operations of the Plan.

Effective January 2010, the Plan sponsor purchased Home Health Services Inc., and accordingly employees of Home Health Services Inc. were allowed to participate in the Plan as of January 11, 2010.

Effective January 2010, Haven Health LLC 401(k) Profit Sharing Plan & Trust of an affiliate, Haven Health, LLC, was merged into the Plan in accordance with provisions of ERISA. Plan assets in the amount of \$299,989 were transferred to the Plan.

Contributions - Each year, participants may contribute up to the maximum amount allowed by law of eligible pre-tax annual compensation and/or after-tax

Professional HealthCare at Home 401(k) Profit Sharing Plan and Trust

NOTES TO FINANCIAL STATEMENTS (continued)

DECEMBER 31, 2010 AND 2009 (See Independent Auditors' Report)

Roth deferrals, as defined in the Plan document. Participants who are fifty years or older can elect to make catch-up contributions to the Plan, not to exceed the maximum allowed by law. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Company may make discretionary profit sharing contributions. For the year ended December 31, 2010 no discretionary profit sharing contribution was made. Participants direct their investments and contributions into various investment options offered by the Plan.

Participants' contributions refundable as of December 31, 2010 and 2009 in the amount of \$70,616 and \$47,142, respectively consist of excess participant contributions of \$54,545 and \$37,305 and related earnings of \$16,071 and \$9,837, and were refunded to participants on March 4 through 10, 2011, and on March 5, 2010, respectively. For the 2010 and 2009 year, refund of participants' contributions was required in order for the Plan to satisfy certain non-discrimination tests.

Participant Accounts - Each participant's account is credited with the participant's contribution and the Company's profit sharing contribution if any, and an allocation of Plan earnings or losses and Plan expenses. Allocations of Plan earnings and losses are based on participant investment fund selection. Allocations of the profit sharing contribution are based on compensation as defined in the Plan document. Allocations of the Company's discretionary profit sharing contributions are subject to certain hours of service and employment requirements. Participants should refer to the Plan document for a more complete description of the eligibility requirements and allocation method. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Vesting - Participants are fully vested in their accounts at all times.

Notes Receivable from Participants - Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their account balance, whichever is less. The loans are secured by the participant's account balance, and bear interest rates, which are commensurate with local prevailing rates as determined by the Plan Administrator. The outstanding participant loans at December 31, 2010 and 2009 have interest rates ranging from 4.25% to 8.75% and 4.25% to 9.25%, respectively. Principal and interest is paid ratably through payroll deductions. Loans must be repaid within a four and half years, unless it is used for the purchase of a principal residence in which case the maximum repayment period may be longer. The specific terms and conditions of such loans are established by the Plan Administrator.

Professional HealthCare at Home 401(k) Profit Sharing Plan and Trust

NOTES TO FINANCIAL STATEMENTS (continued)

DECEMBER 31, 2010 AND 2009 (See Independent Auditors' Report)

Payment of Benefits - Distributions from the Plan may only be made after specific events have occurred. Participants are eligible for a distribution upon termination of employment, death, disability or retirement, and are paid in accordance with Plan provisions. Participants may be eligible to receive distributions up to their pre-tax account balances in the case of financial hardship. Participants are allowed to receive in-service distributions upon attaining age 59½. The Plan allows the Plan Administrator to automatically rollover terminated accounts with balances in excess of \$1,000 but less than or equal to \$5,000 to an Individual Retirement Account.

Participants' distributions payable as of December 31, 2010, amounted to \$89,239, and represent distributions requested by participants in 2010 year but processed and paid from the Plan in 2011.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting - The accompanying financial statements are prepared on the accrual basis of accounting in accordance with principles generally accepted in the United States of America.

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

Investment Valuation and Income Recognition - Investments of the Plan as of December 31, 2010 and 2009 are reported at fair value as determined by STN and Lincoln. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements.

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 basis. Net appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants - As a result of the adoption of the Financial Accounting Standards Board's (FASB) Accounting Standards Update 2010-25, *Plan Accounting - Defined Contribution Plans*, the Plan retrospectively classified participant loans as notes receivable from participants in the statements of net assets available for benefits and measured them at their unpaid principal balance plus any accrued but unpaid interest. Delinquent

Professional HealthCare at Home 401(k) Profit Sharing Plan and Trust

NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2010 AND 2009 (See Independent Auditors' Report)

participant loans are reclassified as distributions based upon the terms of the Plan document.

Operating Expenses - Substantially all expenses incurred for administering the Plan are paid by the Company. Asset management fees during the year ended December 31, 2010, in amount of \$2,985 were paid by the Plan.

Payment of Benefits - Benefits are recorded when paid.

Subsequent Events - The Plan has evaluated subsequent events through October 31, 2011, the date the financial statements were available to be issued.

NOTE 3 - RISKS AND UNCERTAINTIES

The Plan invests in various investment securities and the Lincoln Guaranteed Account. Investment 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 at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

NOTE 4 - INVESTMENTS

The following table includes the fair values of investments that represent 5% or more of the Plan's net assets at:

	December 31,	
	<u>2010</u>	<u>2009</u>
STN:		
Putnam International Capital Opp	\$ 56,657	\$ 37,717
Fed Auto Cash Mng	1,124,323 *	856,494 *
Pimco Real Return	56,341	32,199
Vanguard Short-Term Federal	115,817	82,914
BlackRock Equity Dividend	105,089	66,129
Invesco International Growth	62,616	45,151
American Funds Fundamental Invs	212,093 *	139,576 *
Vanguard Dividend Growth	75,334	66,522
American Funds New World	85,889	42,896
Ivy Cundill Global Value	39,401	34,653
Fidelity Advisor New Insights	52,462	23,655
Vanguard Total Bond Market Index	32,101	24,566
Vanguard Interm-Term Treasury	196,682 *	130,498 *
Ivy Small Cap Value	114,029	41,109

Professional HealthCare at Home 401(k) Profit Sharing Plan and Trust

NOTES TO FINANCIAL STATEMENTS (continued)

DECEMBER 31, 2010 AND 2009 (See Independent Auditors' Report)

Invesco Mid Cap Core Equity	93,243	-
Ivy High Income	23,456	-
Ivy Mid Cap Growth	7,407	-
Vanguard Long-Term Treasury	-	87
Victory Small Company Opportunity	-	25,230
Victory Special Value	-	55,265
First American Mid Cap Value	-	21,301
Delaware High-Yield Opportunities	-	6,329
Participant Loans/Notes receivable from participants	57,331	29,271
Lincoln:		
Lincoln Guaranteed Account	254,798 *	344,389 *
Total	<u>\$ 2,765,069</u>	<u>\$ 2,105,951</u>

*Represents 5% or more of Net Assets Available for Benefits.

For the year ended December 31, 2010, interest and dividend income was as follows:

STN:

Mutual fund dividends	<u>\$ 26,078</u>
Total STN	26,078

Lincoln:

Lincoln Guaranteed Account income	<u>8,912</u>
Total Lincoln	<u>8,912</u>
Interest and dividend income	<u>\$ 34,990</u>

Interest income on notes receivable from participants

\$ 2,493

The Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows for the year ended December 31, 2010:

Mutual Funds	<u>\$105,641</u>
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NOTE 5 - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. That framework provides a fair value

Professional HealthCare at Home 401(k) Profit Sharing Plan and Trust

NOTES TO FINANCIAL STATEMENTS (continued)

DECEMBER 31, 2010 AND 2009 (See Independent Auditors' Report)

hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2010 and 2009.

Mutual funds and Money Market fund: Valued at the net asset value ("NAV") of shares held by the Plan at year end based on closing market prices.

Lincoln Guaranteed Account: Valued at fair value based on fair value of assets in the Lincoln general accounts, considering the credit-worthiness of the issuer.

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

Professional HealthCare at Home 401(k) Profit Sharing Plan and Trust

NOTES TO FINANCIAL STATEMENTS (continued)

DECEMBER 31, 2010 AND 2009 (See Independent Auditors' Report)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010 and 2009.

	<u>Assets at Fair Value as of December 31, 2010</u>			
	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Mid-Cap Blend	\$ 93,243	\$ -	\$ -	\$ 93,243
Mid-Cap Growth	7,407	-	-	7,407
High Yield Bond	23,456	-	-	23,456
Foreign Small/Mid Value	56,657	-	-	56,657
Inflation-Protected Bond	56,341	-	-	56,341
Short Government	115,817	-	-	115,817
Large Value	105,089	-	-	105,089
Foreign Large Growth	62,616	-	-	62,616
Large Blend	287,427	-	-	287,427
Diversified Emerging Mkts	85,889	-	-	85,889
Foreign Large Value	39,401	-	-	39,401
Large Growth	52,462	-	-	52,462
Intermediate-Term Bond	32,101	-	-	32,101
Intermediate Government	196,682	-	-	196,682
Small Blend	114,029	-	-	114,029
Money Market Fund	1,124,323	-	-	1,124,323
Lincoln Guaranteed Account	-	-	254,798	254,798
Total assets at fair value	<u>\$ 2,452,940</u>	<u>\$ -</u>	<u>\$ 254,798</u>	<u>\$ 2,707,738</u>

	<u>Assets at Fair Value as of December 31, 2009</u>			
	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Small Value	\$ 25,230	\$ -	\$ -	\$ 25,230
Mid-Cap Blend	55,265	-	-	55,265
Mid-Cap Value	21,301	-	-	21,301
High Yield Bond	6,329	-	-	6,329
Foreign Small/Mid Value	37,717	-	-	37,717
Inflation-Protected Bond	32,199	-	-	32,199
Short Government	82,914	-	-	82,914
Large Value	66,129	-	-	66,129
Foreign Large Growth	45,151	-	-	45,151
Long Government	87	-	-	87
Large Blend	206,098	-	-	206,098

Professional HealthCare at Home 401(k) Profit Sharing Plan and Trust

NOTES TO FINANCIAL STATEMENTS (continued)

DECEMBER 31, 2010 AND 2009 (See Independent Auditors' Report)

Diversified Emerging Mkts	42,896	-	-	42,896
Foreign Large Value	34,653	-	-	34,653
Large Growth	23,655	-	-	23,655
Intermediate-Term Bond	24,566	-	-	24,566
Intermediate Government	130,498	-	-	130,498
Small Blend	41,109	-	-	41,109
Money Market Fund	856,494	-	-	856,494
Lincoln Guaranteed Account	-	-	344,389	344,389
Total assets at fair value	<u>\$ 1,732,291</u>	<u>\$ -</u>	<u>\$ 344,389</u>	<u>\$ 2,076,680</u>

Level 3 Gains and Losses

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended December 31, 2010:

	Guaranteed Account
Balance, December 31, 2009	\$ 344,389
Interest income	8,912
Purchases, sales, issuances, and settlements (net)	(98,503)
Balance, December 31, 2010	<u>\$ 254,798</u>

NOTE 6 - GUARANTEED INVESTMENT CONTRACT

The Plan's guaranteed investment contract account ("Lincoln Guaranteed Account") is an insurance company issued group annuity contract valued at contract value as reported by Lincoln. Group annuity contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts. The Lincoln Guaranteed Account is fully benefit-responsive. As of December 31, 2010 and 2009, there was no adjustment between fair value and contract value of the Lincoln Guaranteed Account.

The average yield for the Plan and the average yield credited to participants for the year ended December 31, 2010 and 2009 was 3.71% and 3.96%, respectively. The crediting interest rate as of December 31, 2010 and 2009 was 3.71% and 3.96%, respectively. The interest rate is determined by Lincoln and is

Professional HealthCare at Home 401(k) Profit Sharing Plan and Trust

NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2010 AND 2009 (See Independent Auditors' Report)

guaranteed for a three-month period, interest income is credited to the account on a daily basis.

Effective January 2009, the Lincoln Guaranteed Account is closed to new investment. Amounts in the Lincoln Guaranteed Account are backed by the assets of Lincoln and guaranteed against loss of principal. Withdrawals from the Guaranteed Account may be subject to a market value adjustment and a withdrawal charge. However, no market value adjustment or withdrawal charge will apply if withdrawal is a result of a participant's retirement, termination, death, disability, hardship, loan or in-service distribution. Participants should refer to the prospectus for further information regarding the Guaranteed Account.

NOTE 7 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The differences between the information reported in the financial statements and the information reported on the Form 5500 arise primarily from presenting the financial statements on the accrual basis of accounting and Form 5500 on the cash basis.

The following is a reconciliation of net assets available for benefits per financial statements to Form 5500 at December 31:

	<u>2010</u>	<u>2009</u>
Net assets available for benefits per financial statements	\$ 2,694,453	\$ 2,058,809
Add:		
Participants' contributions refundable	<u>70,616</u>	<u>47,142</u>
Net assets per Form 5500	<u>\$ 2,765,069</u>	<u>\$ 2,105,951</u>

The following is a reconciliation of participants' contributions per the financial statements for the year ended December 31, 2010 to the Form 5500:

Contributions per financial statements	\$ 335,420
Add:	
Participants' contributions refundable as of December 31, 2010	<u>70,616</u>
Contributions – Participants per Form 5500	<u>\$ 406,036</u>

Professional HealthCare at Home 401(k) Profit Sharing Plan and Trust

NOTES TO FINANCIAL STATEMENTS (continued)

DECEMBER 31, 2010 AND 2009 (See Independent Auditors' Report)

The following is a reconciliation of distributions per the financial statements for the year ended December 31, 2010 to the Form 5500:

Distributions per financial statements	\$ 164,576
(Subtract):	
Certain deemed distributions of participant loans per Form 5500	<u>(2,170)</u>
Benefit payments – Directly to participants per Form 5500	<u>\$162,406</u>

NOTE 8 - RELATED PARTY TRANSACTIONS

The Plan's investment in the guaranteed investment contract is managed by Lincoln. Certain Plan investments in mutual funds are connected with Paychex and STN. Such transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

NOTE 9 - NONEXEMPT TRANSACTIONS

Certain participant contributions and loan repayments in the amounts of \$676 and \$7,665 made by participants in the three month period ended December 31, 2007, and year ended December 31, 2009, respectively, were not deposited with the custodian on a timely basis. Because of the delay in deposit of the participants' contributions and loan repayments, these amounts are considered prohibited transactions under ERISA. The participant contributions and loan repayments were deposited into the Plan in year 2008 and 2009, respectively. During 2010, the Plan Sponsor deposited into the Plan \$1.53 of lost earnings with respect to the \$676 untimely deposited participant contributions during the three month period ended December 31, 2007. In June 2011, the Plan Sponsor deposited \$199.94 of lost earnings with respect to the untimely deposits during the 2009 year. The necessary excise tax filing was made on August 8, 2011 with the Internal Revenue Service.

NOTE 10 - PLAN TERMINATION AND/OR MODIFICATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to amend or terminate the Plan at any time, subject to the provisions of ERISA.

NOTE 11 - TAX STATUS

The Plan is a prototype plan that received a favorable opinion letter dated March 31, 2008 from the Internal Revenue Service. The Plan has been amended and

Professional HealthCare at Home 401(k) Profit Sharing Plan and Trust

NOTES TO FINANCIAL STATEMENTS (continued)

DECEMBER 31, 2010 AND 2009 (See Independent Auditors' Report)

restated since, however, the Plan Administrator believes that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code and state statutes and is exempt from federal income and state franchise taxes.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the various taxing authorities and government agencies. The Plan Administrator has analyzed the tax position taken by the Plan, and has concluded that as of December 31, 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Information returns for years for which the applicable statutes of limitations have not expired are subject to examination by authorities.

NOTE 12 - SUBSEQUENT EVENT

Effective September 1, 2011, Kindred Healthcare, Inc. ("Kindred") acquired the equity of Professional HealthCare, LLC, the parent company of the Plan Sponsor. Kindred's management intends to merge the Plan into a Kindred sponsored qualified plan sometime in the first part of the 2012 year.

SUPPLEMENTAL SCHEDULES

Professional HealthCare at Home 401(k) Profit Sharing Plan and Trust

EIN: 26-0519402

PLAN #001

**SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
YEAR ENDED DECEMBER 31, 2010**

Plan year/period ended	Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Includes late Participant Loan repayments	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	

Dec. 31, 2007	\$676		\$676		
Dec. 31, 2009	\$7,665		\$7,665		

Note: Participant contributions and loan repayments in the amount of \$676 and \$7,665 in the period ended December 31, 2007 and year ended December 31, 2009 were not deposited with the custodian on a timely basis.

The Plan Sponsor reimbursed the Plan in 2010, in the amount of \$1.53 related to the December 31, 2007 lost earnings.

The Plan Sponsor reimbursed the Plan in June 2011, in the amount of \$199.94 related to the December 31, 2009 lost earnings.

The Plan Sponsor made the necessary excise tax filing with the Internal Revenue Service on August 8, 2011 .

See Independent Auditors' Report

**Professional HealthCare at Home 401(k) Profit Sharing Plan and Trust EIN: 26-0519402
PLAN #001**

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2010**

(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	(e) Current value
*	Lincoln Guaranteed Account	Guaranteed Investment Contract	\$ 254,798
*	Putnam International Capital Opp	Mutual Fund	56,657
*	Federated Automated Cash Mgmt Instl Svc	Money Market Fund	1,124,323
*	Pimco Real Return	Mutual Fund	56,341
*	Vanguard Short-Term Federal Inv	Mutual Fund	115,817
*	BlackRock Equity Dividend	Mutual Fund	105,089
*	Invesco International Growth	Mutual Fund	62,616
*	American Funds Fundamental Invs	Mutual Fund	212,093
*	Vanguard Dividend Growth	Mutual Fund	75,334
*	American Funds New World	Mutual Fund	85,889
*	Ivy Cundill Global Value	Mutual Fund	39,401
*	Fidelity Advisor New Insights	Mutual Fund	52,462
*	Vanguard Total Bond Market Index Inv	Mutual Fund	32,101
*	Vanguard Interm-Term Treasury	Mutual Fund	196,682
*	Ivy Small Cap Value	Mutual Fund	114,029
*	Invesco Mid Cap Core Equity	Mutual Fund	93,243
*	Ivy High Income	Mutual Fund	23,456
*	Ivy Mid Cap Growth	Mutual Fund	7,407
*	Participant Loans/Notes receivable from participants	Interest rates from 4.25% to 8.75%	57,331
	Total		<u>\$ 2,765,069</u>

* Indicates party-in-interest to the Plan

See Independent Auditors' Report

**Professional HealthCare at Home 401(k) Profit Sharing Plan and Trust EIN: 26-0519402
PLAN #001**

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2010**

(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	(e) Current value
*	Lincoln Guaranteed Account	Guaranteed Investment Contract	\$ 254,798
*	Putnam International Capital Opp	Mutual Fund	56,657
*	Federated Automated Cash Mgmt Instl Svc	Money Market Fund	1,124,323
*	Pimco Real Return	Mutual Fund	56,341
*	Vanguard Short-Term Federal Inv	Mutual Fund	115,817
*	BlackRock Equity Dividend	Mutual Fund	105,089
*	Invesco International Growth	Mutual Fund	62,616
*	American Funds Fundamental Invs	Mutual Fund	212,093
*	Vanguard Dividend Growth	Mutual Fund	75,334
*	American Funds New World	Mutual Fund	85,889
*	Ivy Cundill Global Value	Mutual Fund	39,401
*	Fidelity Advisor New Insights	Mutual Fund	52,462
*	Vanguard Total Bond Market Index Inv	Mutual Fund	32,101
*	Vanguard Inter-Term Treasury	Mutual Fund	196,682
*	Ivy Small Cap Value	Mutual Fund	114,029
*	Invesco Mid Cap Core Equity	Mutual Fund	93,243
*	Ivy High Income	Mutual Fund	23,456
*	Ivy Mid Cap Growth	Mutual Fund	7,407
*	Participant Loans/Notes receivable from participants	Interest rates from 4.25% to 8.75%	57,331
	Total		<u>\$ 2,765,069</u>

* Indicates party-in-interest to the Plan

See Independent Auditors' Report

**Professional HealthCare at Home 401(k) Profit Sharing Plan and Trust
(FKA Professional HealthCare at Home 401(k) Plan)**

**EIN: 26-0519402
PLAN #001**

**SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
YEAR ENDED DECEMBER 31, 2009**

Plan year/period ended	Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Includes late Participant Loan repayments	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Sept. 30, 2006	\$3,533		\$3,533		
Sept. 30, 2007	\$50,780		\$50,780		
Dec. 31, 2007	\$676		\$676		
Dec. 31, 2008	\$8,526		\$8,526		
Dec. 31, 2009	\$7,665		\$7,665		

Note: Participant contributions and loan repayments in the amount of \$3,533; \$50,780; \$676; \$8,526 and \$7,665 in fiscal year 2006 and 2007, period ended December 31, 2007 and year ended December 31, 2008 and 2009 were not deposited with the custodian on a timely basis.

The Plan Sponsor reimbursed the Plan on Oct. 9, 2009, in the amount of \$690 related to the September 30, 2006 and 2007, and calendar year 2008 lost earnings.

The Plan Sponsor reimbursed the Plan in 2010, in the amount of \$1.53 related to the December 31, 2007 lost earnings.

The Plan Sponsor reimbursed the Plan in June 2011, in the amount of \$199.94 related to the December 31, 2009 lost earnings.

The Plan Sponsor made the necessary excise tax filing with the Internal Revenue Service on August 8, 2011 .

See Independent Auditors' Report