

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), 6057(b), 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 2011 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</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>THE COMPREHENSIVE HEALTH CARE OF OHIO, INC. RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ►	<u>001</u>	
	1c Effective date of plan	<u>07/01/1970</u>	
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) <u>COMPREHENSIVE HEALTH CARE OF OHIO, INC.</u> <u>630 EAST RIVER STREET</u> <u>ELYRIA, OH 44035</u>	2b Employer Identification Number (EIN) <u>34-1492733</u>	2c Sponsor's telephone number <u>440-329-7500</u>	2d Business code (see instructions) <u>622000</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/11/2012</u>	<u>ANN RILEY</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 (2011)
v.012611

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") COMPREHENSIVE HEALTHCARE OF OHIO, INC. 630 EAST RIVER STREET ELYRIA, OH 44035	3b Administrator's EIN 34-1492733 3c Administrator's telephone number 440-329-7500
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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	1944
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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	772
b Retired or separated participants receiving benefits.....	6b	488
c Other retired or separated participants entitled to future benefits.....	6c	626
d Subtotal. Add lines 6a , 6b , and 6c	6d	1886
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	41
f Total. Add lines 6d and 6e	6f	1927
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	0
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:

1A 1G 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

- (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)** ☐ **0** **A** (Insurance Information)
- (4)** ☒ **C** (Service Provider Information)
- (5)** ☐ **D** (DFE/Participating Plan Information)
- (6)** ☐ **G** (Financial Transaction Schedules)

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

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

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

A Name of plan <u>THE COMPREHENSIVE HEALTH CARE OF OHIO, INC. RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>COMPREHENSIVE HEALTH CARE OF OHIO, INC.</u>	D Employer Identification Number (EIN) <u>34-1492733</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2011</u>
2	Assets:
a	Market value 2a <u>51267886</u>
b	Actuarial value 2b <u>47974157</u>
3	Funding target/participant count breakdown:
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>499</u> <u>20658024</u>
b	For terminated vested participants 3b <u>621</u> <u>13442028</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>617392</u>
(2)	Vested benefits 3c(2) <u>30104721</u>
(3)	Total active 3c(3) <u>824</u> <u>30722113</u>
d	Total 3d <u>1944</u> <u>64822165</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>6.33 %</u>
6	Target normal cost 6 <u>912035</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>10/04/2012</u>
Signature of actuary	Date
<u>PAUL M. LEFELHOCZ</u>	<u>11-05302</u>
Type or print name of actuary	Most recent enrollment number
<u>MERCER</u>	<u>216-830-8000</u>
Firm name	Telephone number (including area code)
<u>200 PUBLIC SQUARE, SUITE 900</u> <u>CLEVELAND, OH 44114-2312</u>	
Address of the firm	

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

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

Schedule SB (Form 5500) 2011
v.012611

Part II		Beginning of year carryover and prefunding balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>10.66</u> %		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		1854
b	Interest on (a) using prior year's effective rate of <u>6.62</u> % except as otherwise provided (see instructions)		123
c	Total available at beginning of current plan year to add to prefunding balance		1977
d	Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III		Funding percentages	
14	Funding target attainment percentage	14	74.00 %
15	Adjusted funding target attainment percentage	15	74.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	79.99 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV		Contributions and liquidity shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/14/2011	660000				
07/14/2011	660000				
10/14/2011	660000				
01/13/2012	660000				
09/13/2012	1905000				
			Totals ▶	18(b)	4545000
				18(c)	

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 4252261
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year	
(1) 1st	(2) 2nd
0	0
(3) 3rd	(4) 4th
0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 3.78%	2nd segment: 6.31%	3rd segment: 6.57%	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	912035	
b Excess assets, if applicable, but not greater than 31a	31b		
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	16848008	2812645	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	3724680	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			
36 Additional cash requirement (line 34 minus line 35)	36	3724680	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	4252261	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	527581	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:			
a Schedule elected	☒ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☒ 2011		
42 Amount of acceleration adjustment	42	565909	
43 Excess installment acceleration amount to be carried over to future plan years	43	0	

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2011
		This Form is Open to Public Inspection.

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>THE COMPREHENSIVE HEALTH CARE OF OHIO, INC. RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COMPREHENSIVE HEALTH CARE OF OHIO, INC.</u>	D Employer Identification Number (EIN) <u>34-1492733</u>

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)..... ☐ 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

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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)

CENTRAL HOSPITAL SERVICES

1226 HURON ROAD EAST
CLEVELAND, OH 44115

34-1173007

(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?
15	N/A	59763	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CS MCKEE

25-1900687

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	N/A	27562	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIRSTMERIT BANK N.A.

34-1339938

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
25	N/A	40937	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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)

FRONTIER CAPITAL MANGEMENT COMPANY

04-3492668

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	N/A	37663	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ATLANTA SOSNOFF CAPITAL LLC

20-0461050

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	N/A	32435	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BOYD WATTERSON ASSET MANAGEMENT LLC

34-1922005

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	N/A	23175	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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)

RIAZZI ASSET MANAGEMENT LLC

06-1809065

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	N/A	4206	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MERCER INC.

13-2834414

(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?
11	N/A	31000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PLANT & MORAN PLLC

38-1357951

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	N/A	11500	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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)

CAMBIER INVESTORS

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	N/A	17784	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

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 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 2011 This Form is Open to Public Inspection
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For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</u>		
A Name of plan <u>THE COMPREHENSIVE HEALTH CARE OF OHIO, INC. RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COMPREHENSIVE HEALTH CARE OF OHIO, INC.</u>	D Employer Identification Number (EIN) <u>34-1492733</u>	

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	254	114
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	990000	2565000
(2) Participant contributions	1b(2)	0	0
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1609338	1969440
(2) U.S. Government securities.....	1c(2)	5693454	7026659
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)	5237268	4765063
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	19468625	11841886
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(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)	17962859	23461760
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	324810	114576

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	51286608	51744498

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	51286608	51744498
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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)	4545000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		4545000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	207	
(B) U.S. Government securities	2b(1)(B)	244664	
(C) Corporate debt instruments	2b(1)(C)	227606	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		472477
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	254634	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	689578	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		944212
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	54796596	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	55443931	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-647335

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	-241262	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-241262
(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)		-1690167
c Other income.....	2c		156
d Total income. Add all income amounts in column (b) and enter total.....	2d		3383081

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2454693	
(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)		2454693
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)	42500	
(2) Contract administrator fees	2i(2)	59763	
(3) Investment advisory and management fees	2i(3)	183762	
(4) Other	2i(4)	184473	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		470498
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2925191

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		457890
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: PLANTE AND MORAN, PLLC

(2) EIN: 38-1357951

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		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?		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.			
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 2011 This Form is Open to Public Inspection.
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>THE COMPREHENSIVE HEALTH CARE OF OHIO, INC. RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COMPREHENSIVE HEALTH CARE OF OHIO, INC.</u>	D Employer Identification Number (EIN) <u>34-1492733</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>34-1339938</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>2</u>

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	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 or other authority 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. 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): _____

- 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: 24.1% Investment-Grade Debt: 24.0% High-Yield Debt: 0.0% Real Estate: _____% Other: 51.9%

- 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): _____

**The Comprehensive Health Care of Ohio, Inc.
Retirement Plan**

**Financial Report
December 31, 2011**

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Contents

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Statement of Changes in Net Assets Available for Benefits	3
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Schedule of Assets Held at End of Year	Schedule I
Schedule of Reportable Transactions	Schedule 2



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Independent Auditor's Report

To the Plan Administrator
The Comprehensive Health Care of Ohio, Inc.
Retirement Plan

We were engaged to audit the financial statements and supplemental schedules of The Comprehensive Health Care of Ohio, Inc. Retirement Plan (the "Plan") as of December 31, 2011 and 2010 and for the years then ended, as listed in the accompanying table of contents. These financial statements and supplemental schedules 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 3, which was certified by FirstMerit Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. 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 certifications from the Trustee as of December 31, 2011 and 2010 and for the years then ended 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 schedules taken as a whole. These supplemental schedules are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The form and content of the information included in the financial statements and supplemental schedules, 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.

Piante & Moran, PLLC

Cleveland, Ohio
October 10, 2012

Schedule SB, Line 26 — Schedule of Active Participant Data

Attained age	Years of credited service										
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Up	Total
Under 25											0
25-29	1		3								4
30-34	2	25	22	2							51
35-39	1	20	38	13	4						76
40-44	4	13	37	21	16	2					93
45-49	1	19	33	31	29	17					130
50-54		19	36	36	42	27	28				188
55-59	1	17	25	21	20	21	18	14	7		144
60-64	1	8	22	13	16	15	18	6	13	4	116
65-69			4	2	4	1	1	1	2	1	16
70+		2		2			1		1		6
Total	11	123	220	141	131	83	66	21	23	5	824

In each cell, the number is the count of active participants for each age/service combination.

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Actuarial assumptions****Discount rate sponsor elections**

▪ Segment rates or full yield curve	Segment
▪ Look-back months	4
▪ First 5 years	3.78%
▪ Next 15 years	6.31%
▪ Over 20 years	6.57%

Mortality sponsor elections

▪ Healthy participants	Section 430(h)(3) prescribed separate static annuitant and nonannuitant mortality tables. These tables are based on the RP-2000 mortality tables projected with mortality improvement to the valuation year plus 7 and 15 years based on Scale AA.
▪ Post-1994 disabilities	Revenue Ruling 96-7 table for participants who became disabled after 1994 and are eligible for Social Security disability benefits

Other economic assumptions

▪ Salary increases	See table of sample rates
▪ Flat-dollar benefit increases	N/A
▪ Social Security wage base	3.25% per year
▪ Inflation	2.50% per year; 1.40% used to increase the excess compensation limit from \$1,000,000 for 2010 to \$1,014,000 for 2011.
▪ Expected investment return	8.00% per year for years 2009 through 2011
▪ Expenses	\$314,049 added to current year normal cost

Demographic assumptions

Withdrawal	See table of sample rates.
Disability incidence	See table of sample rates.

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

Retirement age

Attained age	Percentage
Under 55	0%
55	5%
56	5%
57	2%
58	2%
59	2%
60	5%
61	5%
62	20%
63	5%
64	5%
65 - 69	50%
70 and above	100%

Benefit commencement age for

- Future vested deferred 65
- Current vested deferred 65

Spouse assumptions

	<u>Male participants</u>	<u>Female participants</u>
▪ Percentage married	75%	75%
▪ Spouse age difference	3 years younger	3 years older

Form of payment

	<u>Single life</u>	<u>50% J&S</u>
▪ Active retirements	80%	20%
▪ Future vested deferred	80%	20%
▪ Future disabilities	100%	0%
▪ Future deaths	0%	100%
▪ Current vested deferred	80%	20%

Unpredictable contingent event assumptions

Not applicable

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Table of sample rates**

Attained Age	Percentage		
	Disability		Withdrawal
	Male	Female	
20	.03%	.03%	19.21%
25	.03	.03	20.36
30	.03	.04	13.41
35	.04	.07	9.66
40	.08	.13	6.36
45	.16	.24	5.65
50	.33	.40	5.12
55	.69	.64	3.66
60	1.15	.90	2.00

Salary increase rates for grandfathered participants

Year of starting salary	Projected to	Rate of salary increases
2010	2011	2.20%
2011	2012	2.20%
2012+		3.20%

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

Actuarial methods

Asset methods

The asset valuation method is an average of the adjusted market value for each year during the last two years preceding the valuation date. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110 percent and no less than 90 percent of the fair market value, as defined in IRC Section 430.

A characteristic of this asset method is that, over time, it is slightly more likely to produce an actuarial value of assets that is less than the market value of assets than an actuarial value that is greater than the market value.

Participant methods

Participants or former participants are included or excluded from the valuation as described below:

- **Participants included:** The plan sponsor provides us with data on all employees as of the valuation date, but only those employees who have completed the plan's eligibility requirements are included in the valuation of liabilities.
- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break in service on the valuation date are treated as terminated participants.
- **Insurance contracts:** The plan does not have any insurance contracts.

Minimum funding methods

The funding target for minimum funding calculations is computed using the traditional unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they accrue. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- The plan's valuation date is the beginning of the plan year.
- An individual's **funding target** is the present value of future benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **target normal cost** is the present value of the benefit expected to accrue in the plan year. If multiple decrements are used, the funding target and the target normal cost for an individual is the sum of the component funding targets and target normal costs associated with the various anticipated separation dates.

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

- The plan's **target normal cost** is the sum of the individual target normal costs, and the plan's **funding target** is the sum of the individual funding targets for all participants under the plan.

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Schedule of Reportable Transactions Form 5500, Schedule H, Line 4j EIN 34-1492733, Plan No. 001 Year Ended December 31, 2011

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Loss
Category (i) - A single transaction that amounts to more than 5 percent of the beginning value of total plan assets:						
FirstMerit	ARTIO INTERNATIONAL EQUITY I	\$ -	\$ 3,503,481	\$ 4,059,729	\$ 3,503,481	\$ (556,248)
FirstMerit	ISHARES TR RUSSEL 1000 GROWTH INDEX	4,927,992	-	4,927,992	4,927,992	-
FirstMerit	FEDERATED INV PRIME OBL FD #396 SS	4,831,487	-	4,831,487	4,831,487	-
FirstMerit	FEDERATED INV PRIME OBL FD #396 SS	-	4,928,235	4,928,235	4,928,235	-
FirstMerit	FEDERATED GOVT OBLIG TAX MGD FD #636	3,503,481	-	3,503,481	3,503,481	-
FirstMerit	FEDERATED GOVT OBLIG TAX MGD FD #636	-	3,503,481	3,503,481	3,503,481	-
FirstMerit	FEDERATED GOVT OBLIG TAX MGD FD #636	4,928,235	-	4,928,235	4,928,235	-
FirstMerit	FEDERATED GOVT OBLIG TAX MGD FD #636	-	4,927,992	4,927,992	4,927,992	-
FirstMerit	OPPENHEIMER INTL GROWTH FD-Y	3,503,481	-	3,503,481	3,503,481	-

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

Schedule SB, Line 22 — Description of Weighted Average Retirement Age

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below. The average retirement age is 63.

(A)	(B)	(C)	(D)	(E)
<u>AGE</u>	<u>RET RATE</u>	<u>Lx TABLE</u>	<u># RETIRING</u>	<u># RET x AGE</u>
55	5%	100,000	5,000	275,000
56	5%	95,000	4,750	266,000
57	2%	90,250	1,805	102,885
58	2%	88,445	1,769	102,596
59	2%	86,676	1,734	102,278
60	5%	84,943	4,247	254,828
61	5%	80,695	4,035	246,121
62	20%	76,661	15,332	950,592
63	5%	61,329	3,066	193,185
64	5%	58,262	2,913	186,439
65	50%	55,349	27,675	1,798,843
66	50%	27,675	13,837	913,259
67	50%	13,837	6,919	463,548
68	50%	6,919	3,459	235,233
69	50%	3,459	1,730	119,346
70	100%	1,730	1,730	121,076
Totals:			100,000	6,331,229
Average Retirement Age				63.3122882
ARA				63

NOTE: Column (D) is the product of columns (B) and (C). Column (E) is the product of columns (A) and (D). The average retirement age is the total from column (E) divided by the total from column (D).

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Statement of Net Assets Available for Benefits

	December 31, 2011	December 31, 2010
Assets		
Investments:		
Money market funds	\$ 1,969,440	\$ 1,609,339
Mutual funds	23,461,760	17,962,859
U.S. government securities	7,026,659	5,693,454
Corporate stocks	11,841,886	19,468,625
Corporate debt securities	4,765,063	5,237,268
Total investments	49,064,808	49,971,545
Contributions receivable	2,045,000	990,000
Accrued interest and dividends	114,576	324,809
Cash	114	254
Net Assets Available for Benefits	\$ 51,224,498	\$ 51,286,608

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Statement of Changes in Net Assets Available for Benefits

	Year Ended	
	December 31, 2011	December 31, 2010
Additions to Net Assets		
Contributions - Employer	\$ 4,025,000	\$ 2,902,220
Investment income (loss):		
Interest and dividends	1,416,720	1,399,460
Net realized and unrealized (loss) gain on investments	(2,573,940)	3,596,689
Total investment (loss) income	(1,157,220)	4,996,149
Total additions - Net	2,867,780	7,898,369
Deductions from Net Assets		
Benefits paid directly to participants or beneficiaries	2,454,694	2,266,541
Administrative expenses	475,196	487,782
Total deductions	2,929,890	2,754,323
Net (Decrease) Increase	(62,110)	5,144,046
Net Assets Available for Benefits		
Beginning of year	51,286,608	46,142,562
End of year	<u><u>\$ 51,224,498</u></u>	<u><u>\$ 51,286,608</u></u>

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Notes to Financial Statements December 31, 2011 and 2010

Note 1 - Plan Description

The following description of The Comprehensive Health Care of Ohio, Inc. Retirement Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General - The Plan is a defined benefit pension plan covering substantially all employees of EMH Regional Medical Center; Comprehensive Health Care of Ohio, Inc.; Comprehensive Ventures, Unlimited, Inc.; and EMH Professional Services, Inc. (collectively, CHCO or the "Company"), except for certain members of religious organizations, students, interns, and residents. Participants are 0 percent vested until they have completed five years of service, at which time they become 100 percent vested in their pension benefits.

Pension Benefits - Participants are eligible for normal retirement benefit payments upon reaching age 65. The amount of the individual payment is based upon several factors including compensation, years of service, age, and the participant's estimated Social Security benefit. Compensation is based upon the average of the highest five consecutive calendar years of employment out of the last 10 years prior to the date of termination. The Plan also provides for the payment of early and disability retirement benefits, as well as the payment of benefits to the surviving spouse of a participant.

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

Effective July 1, 2003, the board of directors elected to freeze the Plan for employees hired after December 31, 2002. Existing participants were given the option to stay in the Plan and continue to accrue benefits or have their benefits frozen at June 30, 2003.

Effective January 1, 2009, the board of directors elected to amend the Plan whereas any participant who has not attained age 55 or has less than 20 years of service shall no longer accrue a benefit in the Plan after December 31, 2009.

Funding - CHCO has agreed to voluntarily contribute such amounts as are necessary to provide assets sufficient to meet the benefits to be paid to plan members. The Plan has met the Employee Retirement Income Security Act of 1974 (ERISA) minimum funding requirements.

The Comprehensive Health Care of Ohio, Inc.

Retirement Plan

Notes to Financial Statements

December 31, 2011 and 2010

Note 1 - Plan Description (Continued)

Contributions - All contributions to the Plan are made by the Company. The Company contributes such amounts, as determined on an actuarial basis, to provide the Plan with assets sufficient to meet the projected benefits to be paid to plan participants. No participant contributions are permitted.

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

Note 2 - Summary of Significant Accounting Policies

Investment Valuation - The Plan's investments are stated at fair value. The U.S. government securities and corporate debt securities are valued using quoted market prices and/or other market data for the same or comparable instruments and transactions in establishing the prices, discounted cash flow models, and other pricing models. These models are primarily industry-standard models that consider various assumptions, including time value and yield curve as well as other relevant economic measures. All other investments are valued based on quoted market prices. See Note 5 for additional information.

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

Benefit Payments - Benefits are recorded when paid.

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

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

Generally, benefits for retired or terminated employees or their beneficiaries are based on the employees' number of years of credited service. The accumulated plan benefits for active employees are based on their number of years of credited service preceding the valuation date.

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Notes to Financial Statements December 31, 2011 and 2010

Note 2 - Summary of Significant Accounting Policies (Continued)

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

The significant actuarial assumptions used in the valuation of the Plan at December 31, 2010 and 2009 are summarized as follows:

- | | | |
|------------------------|---|---|
| Actuarial cost method | - | Projected unit credit method |
| Assumed rate of return | - | 7.75 percent per annum for 2010 |
| | | 8.0 percent per annum for 2009 |
| Mortality basis | - | 2010 - RP-2000 Mortality projected to 2017 |
| | | 2009 - 2010 PPA separate static annuitant and nonannuitant mortality tables for funding and present value of accumulated plan benefits for 2009 |

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

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

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

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Notes to Financial Statements December 31, 2011 and 2010

Note 2 - Summary of Significant Accounting Policies (Continued)

Subsequent Events - The financial statements and related disclosures include evaluation of events up through and including October 10, 2012, which is the date the financial statements were available to be issued.

Note 3 - Unaudited Information

FirstMerit Trust Company (the "Trustee") holds the Plan's investments and executes all investment transactions. The investment balances and related investment income and losses included in the accompanying financial statements and supplemental schedules of assets held at end of year and reportable transactions are based solely on information provided by the Trustee.

Investments that exceed 5 percent of end of year net assets are as follows:

	2011	2010
Artio International Equity Fund-I	\$ -	\$ 4,287,249
Harbor International Fund #11	3,885,605	4,372,131
PIMCO All Assets All Auth-IS	5,195,170	4,841,438
iShares TR Russell 1000 Growth Index	5,090,721	-
Oppenheimer Intl Growth FD-Y	3,430,419	-

During 2011 and 2010, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value as follows:

	2011	2010
Mutual funds	\$ (1,137,327)	\$ 686,527
U.S. government securities	292,511	75,427
Corporate stocks	(1,781,649)	2,586,525
Corporate debt securities	52,525	248,210
Net (depreciation) appreciation in fair value	<u>\$ (2,573,940)</u>	<u>\$ 3,596,689</u>

The Comprehensive Health Care of Ohio, Inc.

Retirement Plan

Notes to Financial Statements December 31, 2011 and 2010

Note 4 - Accumulated Plan Benefits

The actuarial present value of accumulated plan benefits is determined by consulting actuaries and results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and expected date of payment. The accumulated plan benefit as of December 31, 2010 and 2009, the most recent actuarial valuations, is as follows:

	2010	2009
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving benefit payments	\$ 18,365,196	\$ 17,145,509
Other vested participants	35,833,124	32,527,753
Total vested benefits	54,198,320	49,673,262
Nonvested benefits	684,521	859,428
Total actuarial present value of accumulated plan benefits	<u>\$ 54,882,841</u>	<u>\$ 50,532,690</u>

A summary of significant changes in the actuarial present value of accumulated plan benefits during the years ended December 31, 2010 and 2009 is as follows:

	2010	2009
Actuarial present value of accumulated plan benefits -		
Beginning of year	\$ 50,532,690	\$ 48,512,260
Increase (decrease) during the year attributable to:		
Benefits accumulated	582,705	1,047,765
Increase for interest due to the decrease in the discount period	3,953,456	3,798,770
Benefits paid	(2,266,541)	(2,059,615)
Plan amendments	-	(766,490)
Actuarial assumptions	2,080,531	-
Net increase	4,350,151	2,020,430
Actuarial present value of accumulated plan benefits -		
End of year	<u>\$ 54,882,841</u>	<u>\$ 50,532,690</u>

The Comprehensive Health Care of Ohio, Inc.

Retirement Plan

Notes to Financial Statements

December 31, 2011 and 2010

Note 4 - Accumulated Plan Benefits (Continued)

The increase in accumulated plan benefits was primarily related to changes in the actuarial assumptions used for the year ended December 31, 2010. Those changes included decreasing the interest rate from 8.00 percent to 7.75 percent, the use of a new mortality table, and an adjustment in the percentages of participants assumed to take a life annuity.

Note 5 - Fair Value Measurements

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

The following tables present information about the Plan's assets measured at fair value on a recurring basis at December 31, 2011 and 2010 and the valuation techniques used by the Plan to determine those fair values.

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

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

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

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

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Notes to Financial Statements December 31, 2011 and 2010

Note 5 - Fair Value Measurements (Continued)

Assets Measured at Fair Value on a Recurring Basis at December 31, 2011

	Level 1	Level 2	Balance at December 31, 2011
Mutual funds:			
Equity investments	\$ 14,615,954	\$ -	\$ 14,615,954
Fixed-income investments	8,845,806	-	8,845,806
Corporate stocks - U.S. equities:			
Materials	532,030	-	532,030
Consumer discretionary	984,930	-	984,930
Consumer staples	574,350	-	574,350
Health care	1,534,614	-	1,534,614
Energy	1,436,788	-	1,436,788
Financials	1,534,845	-	1,534,845
Industrials	2,505,746	-	2,505,746
Information technology	2,160,426	-	2,160,426
Telecommunications services	225,059	-	225,059
Utilities	263,190	-	263,190
Other	89,908	-	89,908
Debt securities:			
U.S. government securities	-	7,026,659	7,026,659
Corporate debt securities	239,150	4,525,913	4,765,063
Short-term investments -			
Money market funds	1,969,440	-	1,969,440
Total	<u>\$ 37,512,236</u>	<u>\$ 11,552,572</u>	<u>\$ 49,064,808</u>

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Notes to Financial Statements December 31, 2011 and 2010

Note 5 - Fair Value Measurements (Continued)

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

	Level 1	Level 2	Balance at December 31, 2010
Mutual funds:			
Equity investments	\$ 10,838,793	\$ -	\$ 10,838,793
Fixed-income investments	7,124,066	-	7,124,066
Corporate stocks - U.S. equities:			
Materials	1,287,941	-	1,287,941
Consumer discretionary	2,498,765	-	2,498,765
Consumer staples	715,812	-	715,812
Health care	1,904,613	-	1,904,613
Energy	2,185,087	-	2,185,087
Financials	2,361,550	-	2,361,550
Industrials	3,953,654	-	3,953,654
Informational technology	3,609,601	-	3,609,601
Telecommunications services	461,946	-	461,946
Utilities	445,214	-	445,214
Others	44,442	-	44,442
Debt securities:			
U.S. government securities	-	5,693,454	5,693,454
Corporate debt securities	582,105	4,655,163	5,237,268
Short-term investments -			
Money market funds	1,609,339	-	1,609,339
Total	\$ 39,622,928	\$ 10,348,617	\$ 49,971,545

The Plan's policy is to recognize transfers between levels of the fair value hierarchy as of the end of the reporting period. During the periods ended December 31, 2011 and 2010, there were no significant transfers between Levels 1 and 2.

Note 6 - Tax Status

The Plan has received a determination letter from the Internal Revenue Service indicating that the Plan, as designed, is qualified for tax-exempt treatment under the applicable section of the Internal Revenue Code. Accordingly, no provision for income taxes has been made in the accompanying financial statements.

In accordance with guidance on accounting for uncertainty in income taxes, management evaluated the Plan's tax position and does not believe the Plan has any uncertain tax positions that require disclosure or adjustment to the financial statements. The plan administrator believes the Plan is no longer subject to tax examinations for years prior to 2008.

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Notes to Financial Statements December 31, 2011 and 2010

Note 7 - Plan Termination

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

Although it has not taken steps to do so, the Company has the right under the Plan to amend and terminate the Plan subject to the provisions set forth in ERISA.

Note 8 - Reconciliation to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2011 and 2010 to Form 5500:

	<u>2011</u>	<u>2010</u>
Net assets available for benefits per the financial statements	\$ 51,224,498	\$ 51,286,608
Less contribution receivable	<u>(2,045,000)</u>	<u>(990,000)</u>
Net assets available for benefits per Form 5500	<u>\$ 49,179,498</u>	<u>\$ 50,296,608</u>

The following is a reconciliation of the change in net assets per the financial statements for the years ended December 31, 2011 and 2010 to Form 5500:

	<u>2011</u>	<u>2010</u>
Change in net assets per the financial statements	\$ (62,110)	\$ 5,144,046
Change in contribution receivable	(1,055,000)	110,479
Other investment income	<u>-</u>	<u>(8,230)</u>
Change in net assets per Form 5500	<u>\$ (1,117,110)</u>	<u>\$ 5,246,295</u>

Schedule SB, Part V — Summary of Plan Provisions

Plan provisions

Benefits included or excluded:

Unless noted below, all benefits provided by the plan, as restated and amended through the Fourth Amended and Restated Joinder Agreement, are included in this valuation.

- **Most recent plan amendments included:** The Second Amendment to the Fourth Amended and Restated Joinder Agreement dated December 13, 2010.
- **Plan amendments excluded:** None
- **IRC Section 436 benefit restrictions:**
 - *Unpredictable contingent event benefits:* The plan does not have any unpredictable contingent event benefits.
 - *Plan amendments:* See above.
 - *Prohibited payments:* Limitations on prohibited benefits (if any) are reflected for annuity starting dates before the valuation date but are ignored for annuity starting dates on or after the valuation date.
 - *Benefit accruals:* The plan's funding target does not reflect any limitation on benefit accruals. The target normal cost does not reflect any limitation on benefit accruals.
- **Late retirement increases:**
 - *Active participants:* The plan provides benefit suspension notices to participants who work beyond normal retirement; therefore, late retirement actuarial increases only apply to participants who defer retirement beyond age 70½. This valuation does not include increases for current participants over age 70 because they are not expected to be material to the plan liabilities.
 - *Deferred vested participants:* Current deferred vested participants over normal retirement age are not valued including the late retirement actuarial increase because they are not expected to be material to the plan liabilities.
- **Unpredictable contingent event benefits:** The plan does not have any unpredictable contingent event benefits.
- **IRC Section 415(b) benefit limitations:** The limitations of Internal Revenue Code Section 415(b) have been incorporated into our calculations.
- **IRC Section 416 rules for top-heavy plans:** We did not test whether this plan is top-heavy (when the present value of benefits for key employees equals or exceeds 60 percent of the present value for all participants). However, we expect that the plan is not top-heavy due to the large number of rank-and-file participants; therefore, the funding target and target normal cost do not reflect any liability for top-heavy accruals.

Schedule SB, Part V — Summary of Plan Provisions

Summary of major plan provisions

Effective date and plan year	Original plan: July 1, 1984 Restated plan: Plan year: January 1 to December 31																
Status of the plan	The plan has ongoing benefit accruals for a select grandfathered group of current participants but is closed to new entrants effective June 30, 2003 and benefits are frozen at June 30, 2003 and December 31, 2009 for specific participant groups. Grandfathered active participants who are accruing benefits are those who were age 55 with 20 years of service as of December 31, 2009 and elected to stay in the plan.																
Significant events that occurred during the year	To the best of our knowledge, there were no significant events that occurred during the prior plan year.																
Definitions																	
▪ Participation	Participation in the plan is closed for employees hired after June 30, 2003.																
▪ Benefit Service	Determined according to the following schedule based on Compensated Hours of Service in a calendar year:																
	<table> <tr> <th>Compensated Hours</th><th>Benefit Service</th></tr> <tr> <td>1,800 or more</td><td>100%</td></tr> <tr> <td>1,640 – 1,799</td><td>90</td></tr> <tr> <td>1,480 – 1,639</td><td>80</td></tr> <tr> <td>1,320 – 1,479</td><td>70</td></tr> <tr> <td>1,160 – 1,319</td><td>60</td></tr> <tr> <td>1,000 – 1,159</td><td>50</td></tr> <tr> <td>0 – 999</td><td>0</td></tr> </table>	Compensated Hours	Benefit Service	1,800 or more	100%	1,640 – 1,799	90	1,480 – 1,639	80	1,320 – 1,479	70	1,160 – 1,319	60	1,000 – 1,159	50	0 – 999	0
Compensated Hours	Benefit Service																
1,800 or more	100%																
1,640 – 1,799	90																
1,480 – 1,639	80																
1,320 – 1,479	70																
1,160 – 1,319	60																
1,000 – 1,159	50																
0 – 999	0																
	Frozen as of June 30, 2003 or December 31, 2009 for some participant groups.																
▪ Credited Service	One year is credited for each calendar year in which a participant's actual hours (compensated plus noncompensated) are at least 1,000 hours.																

Schedule SB, Part V — Summary of Plan Provisions

Average Monthly Compensation	The sum of a participant's eligible compensation (annualized if participant's compensated hours in any calendar year is less than 1,800) during the five highest consecutive completed years out of the last ten years prior to the date of termination (or date of benefit freeze if earlier), divided by 60. Amounts are limited to required compensation limits. Eligible compensation generally is wages paid by the employer in addition to any Section 125 plan, 401(k), or 403(b) plan contributions.
Covered Compensation	The average of the maximum taxable wage bases for the 35 calendar years ending with the year an individual attains Social Security Normal Retirement Age. In determining an individual's Covered Compensation in any given year, the current year's wage base is assumed to remain level in future years. Covered compensation is frozen as of the benefit freeze date (June 30, 2003 or December 31, 2009) for some participants.
Compensated Hours	Hours of Service for which a participant was compensated.
Noncompensated Hours	Hours of Service for which a participant was scheduled to work, but did not and was not compensated.
Accrued Benefit	The Normal Retirement Benefit multiplied by the Credited Service Ratio. In determining the Normal Retirement Benefit, Benefit Service is computed as the sum of (i) Benefit Service at determination date; and (ii) The ratio of (i) to elapsed time from date of plan entry to the determination date, multiplied by number of years from the date of determination to Normal Retirement Date. The numerator of the Credit Service Ratio equals Credited Service at the date of determination and the denominator equals Credited Service at the determination date plus the number of years from the date of determination to Normal Retirement Date. The Accrued Benefit is frozen as of June 30, 2003 or December 31, 2009 for some participants.

Schedule SB, Part V — Summary of Plan Provisions

Normal retirement																									
▪ Eligibility	The first day of the month coincident with or next following attainment of age 65 or 5 th anniversary of participation, if later.																								
▪ Benefit	The greatest of (i), (ii), or (iii):																								
	(i) 1.20% of Average Monthly Compensation plus 0.65% of Average Monthly Compensation in excess of Social Security Coverage Compensation for each year of Benefit Service up to a maximum of 25 years.																								
	(ii) \$16.00 per month for each year of Benefit Service up to a maximum of 25 years.																								
	(iii) Accrued benefit under the plan provisions in effect up to a maximum of 25 years.																								
Early retirement																									
▪ Eligibility	The first day of any month following the attainment of age 55 and the completion of 5 years of Credited Service.																								
▪ Benefit	The Accrued Benefit reduced actuarially for commencement prior to age 65 in accordance with the following:																								
	<table> <tr> <th>Age</th><th>Early Retirement Factor</th></tr> <tr><td>65</td><td>1.000</td></tr> <tr><td>64</td><td>0.906</td></tr> <tr><td>63</td><td>0.823</td></tr> <tr><td>62</td><td>0.748</td></tr> <tr><td>61</td><td>0.682</td></tr> <tr><td>60</td><td>0.622</td></tr> <tr><td>59</td><td>0.569</td></tr> <tr><td>58</td><td>0.521</td></tr> <tr><td>57</td><td>0.477</td></tr> <tr><td>56</td><td>0.438</td></tr> <tr><td>55</td><td>0.403</td></tr> </table>	Age	Early Retirement Factor	65	1.000	64	0.906	63	0.823	62	0.748	61	0.682	60	0.622	59	0.569	58	0.521	57	0.477	56	0.438	55	0.403
Age	Early Retirement Factor																								
65	1.000																								
64	0.906																								
63	0.823																								
62	0.748																								
61	0.682																								
60	0.622																								
59	0.569																								
58	0.521																								
57	0.477																								
56	0.438																								
55	0.403																								
Deferred vested																									
▪ Eligibility	Any age with 5 years of Credited Service.																								
▪ Benefit	Same as Early Retirement Benefit above.																								

Schedule SB, Part V — Summary of Plan Provisions

Disability	
▪ Eligibility	Any age with 10 years of Credited Service upon total and permanent disability.
▪ Benefit	The Accrued Benefit commencing without reduction on the first of the month following five months of disability.
Pre-retirement death	
▪ Eligibility	Any participant eligible for a vested retirement benefit who has been married for at least one year.
▪ Benefit	50% of the participant's Accrued Benefit reduced for both 50% Joint and Survivor form and early receipt and payable at the participant's earliest retirement age.
Form of benefits	
▪ Automatic form for unmarried participants	The normal form of payment is a monthly life annuity.
▪ Automatic form for married participants	A married participant shall normally receive an actuarially reduced 50% Joint and Survivor with a 50% continuation after the participant's death to his or her spouse, if surviving.
▪ Optional forms	A participant may elect one of the following forms of payment of equivalent value: ▪ 60 months certain and life option. ▪ 120 months certain and life option. ▪ Joint and 50%, 66-2/3% or 100% to contingent annuitant option.
▪ Optional form conversion factors	Plan Basis (used for all calculations other than calculating Lump Sums): 7% interest, 1994 Group Annuity Reserve table mortality, blended 50% unloaded male mortality and 50% unloaded female mortality and projected to 2002, as described in Revenue Ruling 2001-62 Lump Sum Basis (for cash outs less than \$5,000): applicable interest as specified by Code Section 417(e)(3), for the 2nd calendar month preceding 1st day of the Plan Year of distribution or 7% if that is less; and applicable mortality satisfying Code Section 417(e)(3) as described in Code Section 807 (d)(5)(A)

Schedule SB, Part V — Summary of Plan Provisions

Miscellaneous	
▪ Maximum compensation	Compensation for any 12-month period used to determine accrued benefits may not exceed the limits in IRC Section 401(a)(17) for the calendar year in which the 12-month period begins. This limit is indexed annually. For 2011, the limit is \$245,000.
▪ Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2011, the limit is \$195,000.

Plan provision changes since prior valuation

The lump sum interest rate stability period was changed from annual to quarterly.

The Comprehensive Health Care of Ohio, Inc.

Retirement Plan

Schedule of Assets Held at End of Year Form 5500, Schedule H, Line 4i EIN 34-1492733, Plan No. 001 December 31, 2011

(a)(b)(c) Identity of Issuer/Description of Investment	Number of Shares	(d) Cost	(e) Current Value
Money market funds:			
FEDERATED GOVT OBLIG TAX MGD FD #636	29,296	\$ 29,296	\$ 29,296
FEDERATED GOVT OBLIG TAX MGD FD #636	170,397	170,397	170,397
FEDERATED INV PRIME OBL FD #396 SS	1,114,706	1,114,706	1,114,706
FEDERATED INV PRIME OBL FD #396 SS	1,114	1,114	1,114
FEDERATED INV PRIME OBL FD #396 SS	9,776	9,776	9,776
FEDERATED INV PRIME OBL FD #396 SS	40,386	40,386	40,386
FEDERATED INV PRIME OBL FD #396 SS	237,536	237,536	237,536
FEDERATED INV PRIME OBL FD #396 SS	366,229	366,229	366,229
Mutual funds:			
HARBOR INTERNATIONAL FUND #11	74,082	4,076,935	3,885,605
HUSSMAN STRATEGIC GROWTH FD	177,732	2,304,912	2,209,209
ISHARES TR RUSSELL 1000 GROWTH INDEX	88,090	4,927,992	5,090,721
OPPENHEIMER INTL GROWTH FD-Y	134,421	3,546,527	3,430,419
PIMCO ALL ASSETS ALL AUTH-IS	517,963	5,537,102	5,195,170
PIMCO UNCONSTRAINED BOND FUND-INS	211,165	2,366,077	2,299,583
TEMPLETON GLOBAL BOND FUND-AD	109,220	1,446,126	1,351,053
U.S. government securities:			
FHLMC 4.375% 7/17/15	245,000	250,113	275,408
FHLMC GD PL #A95407 4.000% 12/01/40	190,176	193,236	199,749
FHLMC GD PL #E01545 5.000% 1/01/19	71,831	72,142	76,918
FHLMC GD PL #E01603 5.000% 3/01/19	65,872	66,489	70,558
FHLMC GD PL #E02698 4.500% 6/01/25	187,648	199,054	198,992
FHLMC GD PL #G01989 6.000% 12/01/35	106,050	107,790	117,670
FHLMC GD PL #G08016 6.000% 10/01/34	98,180	101,775	108,937
FHLMC GD PL #G12577 5.500% 3/01/22	74,952	74,845	81,190
FHLMC GD PL #G12806 5.500% 9/01/22	119,771	122,017	129,663
FHLMC GD PL #G13072 5.000% 4/01/23	101,177	101,051	108,696
FHLMC GD PL #G18336 4.000% 1/01/25	132,559	135,625	139,163
FNMA PL #254479 6.500% 10/01/32	17,019	17,777	19,327
FNMA PL #555532 7.000% 12/01/17	2,876	3,066	3,103
FNMA PL #586318 6.500% 6/01/31	5,042	4,980	5,764
FNMA PL #588936 6.500% 6/01/31	1,785	1,777	2,032
FNMA PL #622547 7.000% 9/01/31	8,775	9,266	10,203
FNMA PL #725424 5.500% 4/01/34	156,620	157,100	171,211
FNMA PL #735667 5.000% 7/01/35	167,992	172,861	181,673
FNMA PL #745275 5.000% 2/01/36	136,050	140,344	147,087
FNMA PL #844809 5.000% 11/01/35	123,150	119,214	133,141
FNMA PL #981358 4.500% 4/01/23	88,754	85,231	94,700
FNMA PL #995515 4.500% 3/01/39	225,844	234,948	240,519
FNMA PL #995865 4.500% 7/01/24	187,553	198,426	200,119
FNMA PL #AB1845 4.000% 11/01/40	203,712	211,319	214,189
FNMA PL #AE0375 4.000% 7/01/25	202,143	208,586	213,255
FNMA PL #AE1733 4.000% 9/01/40	164,828	170,094	173,305

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Schedule of Assets Held at End of Year (Continued) Form 5500, Schedule H, Line 4i EIN 34-1492733, Plan No. 001 December 31, 2011

(a)(b)(c) Identity of Issuer/Description of Investment	Number of Shares	(d) Cost	(e) Current Value
U.S. government securities (Continued):			
FNMA PL #AH0946 4.000% 12/01/40	244,700	\$ 252,462	\$ 257,285
FNMA PL #AH5583 4.500% 2/01/41	228,664	234,809	243,523
FNMA PL #MA0322 4.000% 2/01/20	197,969	205,664	209,037
FNMA PL #MA0353 4.500% 3/01/30	128,232	131,117	137,145
GNMA PL #781158 8.000% 4/15/30	5,014	5,204	5,948
U.S. TREASURY BONDS 2.625% 4/30/16	200,000	203,743	216,390
U.S. TREASURY BONDS 3.875% 8/15/40	565,000	592,876	677,294
U.S. TREASURY NOTES 2.125% 8/15/21	370,000	374,679	379,483
U.S. TREASURY NOTES 2.625% 11/15/20	590,000	558,632	635,169
U.S. TREASURY NOTES 2.750% 2/15/19	360,000	351,750	394,283
U.S. TREASURY NOTES 4.000% 8/15/18	180,000	209,591	211,991
U.S. TREASURY NOTES 4.250% 11/15/17	290,000	312,691	342,539
Corporate stocks:			
ABRAXAS PETROLEUM CORP	4,150	16,449	13,695
ADTRAN INC	500	11,510	15,080
ADVENT SOFTWARE INC	160	3,190	3,898
AERCAP HOLDINGS NV	5,900	83,111	66,611
AGNICO EAGLE MINES LTD	400	17,033	14,528
ALASKA AIR GROUP INC	250	11,108	18,773
ALBEMARLE CORP	660	25,064	33,997
ALERE INC	2,300	85,396	53,107
ALLEGHENY TECHNOLOGIES INC	410	18,968	19,598
ALLIANCE DATA SYSTEMS CORP	190	10,767	19,730
ALLSTATE CORP	3,100	80,448	84,971
ALPHA NATURAL RESOURCES, INC.	453	7,153	9,255
ALTERA CORP	820	15,575	30,422
ALTERRA CAPITAL HOLDINGS LTD	2,900	63,463	68,527
AMDOCS LTD ORD	1,500	41,721	42,795
AMERICAN EQUITY INVT LIFE HL	6,060	75,935	63,024
AMERICAN EXPRESS CO	2,600	111,652	122,642
AMERISOURCEBERGEN CORP	3,900	94,512	145,041
ANAREN INC COM	640	9,020	10,637
APACHE CORP	1,600	69,028	144,928
APOGEE ENTERPRISES INC	1,140	14,878	13,976
ARRIS GROUP INC	2,494	20,254	26,985
ASPEN INSURANCE	2,760	77,528	73,140
AT & T INC	6,237	167,889	188,607
ATMI INC COM	670	16,256	13,420
ATWOOD OCEANICS INC	1,590	62,028	63,266
AUTOLIV INC	570	11,532	30,489
AVID TECHNOLOGY INC	1,784	41,051	15,218
BALLY TECHNOLOGIES INC	1,720	63,798	68,043

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Schedule of Assets Held at End of Year (Continued)

Form 5500, Schedule H, Line 4i

EIN 34-1492733, Plan No. 001

December 31, 2011

(a)(b)(c) Identity of Issuer/Description of Investment	Number of Shares	(d) Cost	(e) Current Value
Corporate stocks (Continued):			
BANK OF NEW YORK MELLON CORP	4,000	\$ 129,542	\$ 79,640
BAXTER INTL INC	2,500	115,770	123,700
BEAM INC-W/I	1,600	84,560	81,968
BELDEN INC	1,640	59,243	54,579
BERRY PETE CO CL A	350	13,937	14,707
BIOMARIN PHARMACEUTICAL INC	520	6,516	17,878
BORG-WARNER INC	1,400	87,126	89,236
BRIGHTPOINT INC	1,950	19,075	20,982
CABOT CORP	790	21,315	25,391
CABOT MICROELECTRONICS CORP	370	13,377	17,483
CABOT OIL & GAS CORP	540	15,068	40,986
CAPITALSOURCE INC	8,770	61,814	58,759
CARLISLE COS INC	370	15,499	16,391
CARRIZO OIL & GAS INC	1,270	37,718	33,465
CATALYST HEALTH	630	16,694	32,760
CATHAY GENERAL BANCORP	4,600	75,470	68,678
CHEVRON CORPORATION	2,200	127,813	234,080
CHICAGO BRIDGE & IRON CO	1,070	11,307	40,446
CHICAGO BRIDGE & IRON CO	1,620	66,673	61,236
CHICOS FAS INC COM	3,743	20,567	41,697
CHIMERA INVESTMENT CORP REIT	6,680	17,757	16,767
CLEAN HBRS INC	810	10,961	51,621
COGENT COMMUNICATIONS GROUP	2,520	22,573	42,563
COMSCORE INC	500	5,534	10,600
CONMED CORP	320	7,222	8,214
CONOCOPHILLIPS	2,408	153,948	175,471
CONSOL ENERGY INC	650	23,250	23,855
CONSTANT CONTACT	450	9,129	10,445
CONTINENTAL RESOURCES INC/OK	500	13,029	33,355
COOPER COS INC	1,260	49,902	88,855
CORE LABORATORIES N V	280	1,644	31,906
COVANCE INC	1,500	61,487	68,580
CRANE CO	1,390	68,820	64,927
CROWN HOLDINGS INC	2,780	18,464	93,352
CURTISS WRIGHT CORP	1,850	61,629	65,361
CYMER INC	820	31,971	40,803
CYPRESS SEMICONDUCTOR CORP	600	10,274	10,134
DARLING INTERNATIONAL INC	4,800	77,857	63,792
DEALERTRACK HLDGS INC	650	12,893	17,719
DENBURY RES INC	850	13,506	12,835
DEXCOM	4,420	34,521	41,150
DIEBOLD INC	580	20,645	17,441
DIEBOLD INC	2,210	80,741	66,455

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Schedule of Assets Held at End of Year (Continued)

Form 5500, Schedule H, Line 4i

EIN 34-1492733, Plan No. 001

December 31, 2011

(a)(b)(c) Identity of Issuer/Description of Investment	Number of Shares	(d) Cost	(e) Current Value
Corporate stocks (Continued):			
DIGITAL RIVER INC	810	\$ 21,666	\$ 12,166
DOLLAR TREE INC	555	8,252	46,126
DOVER CORP	2,900	123,976	168,345
DRIL-QUIP INC	630	27,009	41,467
DST SYS INC DEL	1,400	67,700	63,728
DTS INC	1,180	28,674	32,143
EAGLE MATERIALS INC	1,090	28,181	27,969
EBAY INC	3,300	77,270	100,089
EMC CORP/MASS	5,200	109,391	112,008
EMERSON ELEC CO	2,100	76,879	97,839
ENCORE WIRE CORP	70	1,642	1,813
EVEREST RE GROUP LIMITED	370	23,335	31,113
FAIRCHILD SEMICONDUCTOR INTL INC	2,180	33,387	26,247
FINISAR CORPORATION	3,740	62,410	62,626
FLEXTRONICS INTL LTD	4,450	40,341	25,187
FMC CORP	370	4,639	31,835
FOSTER WHEELER AG	760	29,439	14,546
FREEPORTMCMORAN COPPERAND GOLD INC	4,900	172,640	180,271
GATX CORP	1,510	61,687	65,927
GENERAL ELECTRIC CORP	12,200	180,766	218,502
GENTEX CORP	570	7,655	16,866
GLOBAL PMTS INC	320	13,544	15,162
GOLDMAN SACHS GROUP INC	1,000	133,478	90,430
HALLIBURTON CO	3,300	117,072	113,883
HANESBRANDS INC	650	18,017	14,209
HANESBRANDS INC	2,920	69,064	63,831
HANOVER INSURANCE GROUP INC	1,850	76,819	64,658
HARMAN INTERNATIONAL INDS	630	15,196	23,965
HARMAN INTERNATIONAL INDS	1,670	76,474	63,527
HARSCO CORP	2,500	84,818	51,450
HCC INS HLDGS INC	600	16,451	16,500
HEALTH NET INC	2,160	66,982	65,707
HESS CORPORATION	1,500	108,884	85,200
HONEYWELL INTERNATIONAL INC	2,400	70,723	130,440
HUB GROUP INC	940	22,776	30,484
HUBBELL INC CL B	370	17,390	24,738
HUMANA INC	1,500	65,019	131,415
ILLUMINA INC	560	12,138	17,069
INSULET CORP	3,600	30,484	67,788
INTEGRA LIFESCIENCES CORP	2,080	69,328	64,126
INTEGRATED DEVICE TECHNOLOGY INC	3,160	31,158	17,254
INTEL CORP	7,100	144,315	172,175
INTERNATIONAL RECTIFIER CORP	1,120	22,241	21,750

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Schedule of Assets Held at End of Year (Continued) Form 5500, Schedule H, Line 4i EIN 34-1492733, Plan No. 001 December 31, 2011

(a)(b)(c) Identity of Issuer/Description of Investment	Number of Shares	(d) Cost	(e) Current Value
Corporate stocks (Continued):			
INTEROIL CORP	780	\$ 32,710	\$ 39,881
INTRALINKS HLDGS INC	300	1,545	1,872
JABIL CIRCUIT INC	1,200	14,220	23,592
JABIL CIRCUIT INC	3,250	64,246	63,895
JACOBS ENGR GROUP INC	370	6,353	15,015
JDS UNIPHASE CORP	1,310	13,303	13,676
JDS UNIPHASE CORP	6,000	61,933	62,640
JEFFERIES GROUP INC	1,600	19,995	22,000
JETBLUE AIRWAYS CORP	2,770	15,760	14,404
JPMORGAN CHASE & CO	3,900	159,018	129,675
K12 INC	100	2,348	1,794
KANSAS CITY SOUTHERN	410	6,419	27,884
KAYDON CORP	570	14,093	17,385
KEY ENERGY GROUP INC	4,600	68,896	71,162
KIRBY CORP	250	3,194	16,460
KIRBY CORP	1,050	59,337	69,132
KOHL'S CORP	1,800	98,043	88,830
KORN FERRY INTERNATIONAL	3,000	44,727	51,180
LABORATORY CORP AMERICA HOLDINGS	1,100	34,182	94,567
LANDSTAR SYSTEMS INC	570	12,389	27,314
LATTICE SEMICONDUCTOR CORP	7,900	42,072	46,926
LENNOX INTERNATIONAL INC	1,210	40,448	40,838
LENNOX INTERNATIONAL INC	2,000	72,629	67,500
LIFEPOINT HOSPS INC	1,760	68,866	65,384
LIONS GATE ENTMT CORP	3,100	21,492	25,792
LKQ CORP	440	7,936	13,235
LUFKIN INDUSTRIES INC	940	46,857	63,271
MAGELLAN HEALTH SERVICES INC	1,370	69,906	67,774
MAGNUM HUNTER RESOURCE CORP	2,000	8,964	10,780
MAKO SURGICAL CORP	260	2,514	6,555
MAXIM INTEGRATED PRODS INC	1,380	34,437	35,935
MCDERMOTT INTL INC F	1,760	24,732	20,258
MEDNAX INC	440	20,818	31,684
MEMC ELCTRNC MTRL'S	2,280	24,227	8,983
MERITOR INCORPORATED	2,280	38,047	12,130
METROPCS COMMUNICATIONS INC	2,310	27,833	20,051
MICROSEMI CORP	1,130	11,533	18,928
MICROSEMI CORP	3,600	79,263	60,300
MICROSOFT CORP	5,300	112,693	137,588
MONOLITHIC POWER	2,740	44,919	41,292
MONSTER WORLDWIDE INC	1,510	19,599	11,974
MOODYS CORP	360	9,658	12,125

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Schedule of Assets Held at End of Year (Continued) Form 5500, Schedule H, Line 4i EIN 34-1492733, Plan No. 001 December 31, 2011

(a)(b)(c) Identity of Issuer/Description of Investment	Number of Shares	(d) Cost	(e) Current Value
Corporate stocks (Continued):			
NANOSPHERE INC	3,120	\$ 23,372	\$ 4,586
NAVISTAR INTERNATIONAL CORP	670	21,560	25,380
NCR CORP	3,890	65,672	64,029
NEXTERA ENERGY INC	2,100	86,685	127,848
NII HOLDINGS INC-CL B	770	28,846	16,401
NOBLE CORP	430	9,786	12,995
OIL STS INTL INC	940	73,817	71,788
ON SEMICONDUCTOR CORP	2,010	14,704	15,517
ORACLE CORPORATION	3,300	108,374	84,645
ORBITAL SCIENCE CORP	1,580	16,567	22,957
OSI SYSTEMS INC	320	8,043	15,610
PACKAGING CORP OF AMERICA	690	15,609	17,416
PALL CORP	500	9,247	28,575
PAR PHARMACEUTICAL COS INC	2,100	69,225	68,733
PENTAIR INC	250	7,622	8,323
PERRIGO CO	250	5,824	24,325
PHILIP MORRIS INTERNATIONAL	1,500	50,267	117,720
PMC-SIERRA INC	1,710	15,657	9,422
PREMIERE GLOBAL SERVICES INC	3,830	35,003	32,440
PRIVATEBANCORP INC	5,690	81,620	62,476
PROCTER & GAMBLE CO	2,600	164,142	173,446
PSS WORLD MEDICAL INC	2,840	65,225	68,700
PUBLIC SVC ENTERPRISE GROUP INC	4,100	114,029	135,341
QIAGEN N V	1,200	24,022	16,572
QUANTA SERVICES INCORPORATED	1,740	31,174	37,480
QUEST DIAGNOSTICS INC	1,300	64,775	75,478
QUINSTREET INC	2,630	32,968	24,617
RAYMOND JAMES FINANCIAL INC	880	12,993	27,245
REINSURANCE GROUP OF AMERICA INC	1,190	72,493	62,178
REPUBLIC SERVICES INC	755	9,976	20,800
REX ENERGY CORP	2,160	24,462	31,882
RF MICRO DEVICES INC	5,050	36,103	27,270
RITCHIE BROS AUCTIONEERS INC	500	2,333	11,040
ROGERS CORP	2,030	60,392	74,826
ROVI CORP	1,881	60,821	46,235
RPX CORP	800	10,526	10,120
RTI INTERNATIONAL METALS INC	400	5,154	9,284
RUE21 INC	400	9,887	8,640
SANDISK CORP	2,600	129,661	127,946
SBA COMMUNICATIONS CORP	730	24,947	31,361
SCOTT'S MIRACLE-GRO COMPANY CL A COM	90	4,146	4,202
SILICON LABORATORIES INC	340	10,239	14,763
SKYWORKS SOLUTIONS INC	1,630	8,529	26,439

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Schedule of Assets Held at End of Year (Continued) Form 5500, Schedule H, Line 4i EIN 34-1492733, Plan No. 001 December 31, 2011

(a)(b)(c) Identity of Issuer/Description of Investment	Number of Shares	(d) Cost	(e) Current Value
Corporate stocks (Continued):			
SMITHFIELD FOODS INC	630	\$ 12,704	\$ 15,296
SOLUTIA INC	4,100	96,840	70,848
SOTHEBYS (DELAWARE)	230	2,348	6,562
SPIRIT AEROSYSTEMS HOLD-CL A	3,250	73,068	67,535
SUPERIOR ENERGY SVCS INC	1,700	59,145	48,348
SYNAPTICS INC	570	15,837	17,186
SYNERON MEDICAL LTD	2,780	29,544	30,775
TASER INTERNATIONAL INC	340	1,516	1,741
TERADYNE INC	4,960	59,308	67,605
TETRA TECH INC	570	12,758	12,306
THOMAS & BETTS CORP	190	8,431	10,374
TIME WARNER CABLE INC	1,400	73,160	88,998
TIVO INC	3,210	32,925	28,794
TREX COMPANY INC	510	8,239	11,684
TRIQUINT SEMICONDUCTOR INC	2,120	25,267	10,324
ULTRATECH INC	1,240	26,211	30,467
UMPQUA HLDGS CORP	5,300	61,867	65,667
UNITED CONTINENTAL	5,880	112,021	110,956
UNITED TECHNOLOGIES CORP	1,600	85,289	116,944
US BANCORP NEW	3,700	103,770	100,085
UTI WORLDWIDE INC	1,790	34,494	23,789
VCA ANTECH INC	630	16,343	12,443
VERIFONE SYSTEMS, INC	160	5,684	5,683
VERISIGN INC	400	11,510	14,288
WABASH NATL CORP	5,710	35,784	44,766
WABCO HLDGS INC	370	10,249	16,058
WABTEC CORP	980	67,966	68,551
WADDELL & REED FINL INC	560	12,561	13,871
WAL MART STORES INC	2,800	143,516	167,328
WARNACO GROUP INC	1,300	64,017	65,052
WATSCO INC CL-A	570	24,632	37,426
WATSON PHARMACEUTICALS INC	2,400	62,941	144,816
WELLS FARGO & CO	7,200	210,903	198,432
WESTERN DIGITAL CORP	1,070	13,149	33,117
WMS INDUSTRIES INC	700	26,371	14,364
WORLD FUEL SVCS CORP	1,130	13,930	47,437
WR BERKLEY CORP	1,260	27,793	43,331
ZAGG INC	380	2,888	2,687

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Schedule of Assets Held at End of Year (Continued) Form 5500, Schedule H, Line 4i EIN 34-1492733, Plan No. 001 December 31, 2011

(a)(b)(c) Identity of Issuer/Description of Investment	Number of Shares	(d) Cost	(e) Current Value
Corporate debt securities:			
AMER EXPRESS CR MTN 7.300% 8/20/13	70,000	\$ 70,891	\$ 75,968
AMERICAN EXPRESS 7.250% 5/20/14	80,000	82,872	89,342
BALT GAS & ELEC 6.125% 7/01/13	60,000	65,793	64,448
BANK NOVA SCOTIA 3.400% 1/22/15	135,000	135,864	141,801
BANK OF AMER CRP 7.375% 5/15/14	135,000	146,838	139,976
BEAR STEARNS 5.300% 10/30/15	100,000	106,521	107,539
BERKSHIRE HATHAWAY 3.200% 2/11/15	115,000	114,905	121,918
BLACKROCK INC 3.500% 12/10/14	130,000	129,316	138,818
BOSTON PROP LP 5.625% 11/15/20	105,000	104,886	117,183
BP CAPITAL PLC 3.125% 10/01/15	85,000	85,086	89,031
CAROLINA P & L 5.150% 4/01/15	60,000	62,147	67,435
CATERPILLAR FINL MTN 1.375% 5/20/14	80,000	79,958	81,002
CATERPILLAR INC 7.900% 12/15/18	70,000	74,600	93,191
CITIGROUP INC 4.750% 5/19/15	75,000	76,823	75,957
CITIGROUP INC 6.375% 8/12/14	65,000	68,149	68,219
COMCAST CORP 5.850% 11/15/15	80,000	88,634	91,018
COMMERCIAL MORT CMO 5.248% 12/10/46	78,022	78,411	78,238
COMMONWEALTH EDISON 1.625% 1/15/14	80,000	79,884	80,580
CONOCOPHILLIPS 5.750% 2/01/19	70,000	71,145	84,350
CVS CAREMARK 5.750% 6/01/17	95,000	102,059	110,850
DIRECTV HLDG/FIN 3.500% 3/01/16	60,000	59,887	61,855
DOW CHEMICAL CO 7.600% 5/15/14	70,000	81,516	79,157
GE COMPANY CO 5.000% 2/01/13	85,000	86,164	88,579
GEN ELEC CAP MTN 6.750% 3/15/32	105,000	111,677	122,949
GOLDMAN SACHS V-Q 1.080% 1/12/15	115,000	111,623	101,946
HEALTH CARE REIT 4.950% 1/15/21	115,000	114,251	109,968
HEWLETT-PACKARD CO 4.750% 6/02/14	110,000	112,501	116,167
HOME DEPOT INC 5.400% 3/01/16	115,000	121,600	132,822
JPMORGAN CMO 5.429% 12/12/43	150,000	143,441	160,910
KEYCORP MTN 3.750% 8/13/15	110,000	110,339	114,067
KRAFT FOODS INC 6.125% 2/01/18	95,000	105,288	111,355
MORGAN STANLEY 5.300% 3/01/13	150,000	140,720	151,836
OMNICOM GROUP INC 4.450% 8/15/20	60,000	61,505	61,847
PEPSICO INC 3.125% 11/01/20	65,000	64,459	67,555
PNC FUNDING CORP 4.250% 9/21/15	130,000	133,447	139,364
PROCTER & GAMBLE 4.700% 2/15/19	100,000	99,824	118,015
PRUDENTIAL FIN MTN 3.000% 5/12/16	70,000	69,948	69,749
PUBLIC SERV COLORADO 3.200% 11/15/20	85,000	84,654	88,172
REPUBLIC SVCS 3.800% 5/15/18	100,000	99,969	103,585
SHELL INTL FIN 3.100% 6/28/15	90,000	89,938	96,493
TD AMERITRADE 4.150% 12/01/14	110,000	110,136	116,258

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

Schedule of Assets Held at End of Year (Continued) Form 5500, Schedule H, Line 4i EIN 34-1492733, Plan No. 001 December 31, 2011

(a)(b)(c) Identity of Issuer/Description of Investment	Number of Shares	(d) Cost	(e) Current Value
Corporate debt securities (Continued):			
TIME WARNER CABLE 6.200% 7/01/13	45,000	\$ 49,852	\$ 48,288
TIME WARNER INC 5.875% 11/15/16	50,000	50,052	57,712
UNITED TECH CORP 6.125% 2/01/19	50,000	51,071	61,784
UNITEDHEALTH GRP 4.700% 2/15/21	70,000	69,873	78,695
VERIZON COMM INC 3.000% 4/01/16	175,000	174,090	183,258
WACHOVIA CORP 5.500% 5/01/13	85,000	84,993	89,684
WELLS FARGO CO 3.750% 10/01/14	110,000	109,821	116,129
Total investments		<u>\$ 47,870,974</u>	<u>\$ 49,064,808</u>

Schedule SB, Line 32 — Schedule of Amortization Bases

The total shortfall amortization charge is the sum of the individual shortfall amortization installment for each plan year covered under PPA. Although an individual shortfall amortization installment can be negative, the combined shortfall amortization charge cannot be less than \$0.

Shortfall bases			
Year established	Outstanding balance	Years remaining	2011 Installment
2009	4,453,592	5	958,009
2010	4,119,195	6	764,906
2011	8,275,221	9	523,821 ¹
Total	\$ 16,848,008		\$ 2,246,736

¹ Beginning in 2013, the amortization amount for this base is \$1,347,240. Additionally, an installment acceleration amount applied in 2011 and increased the minimum required contribution amount by \$565,909 and will reduce the final amortization payment. The final amortization payment for this base will be \$423,940 (reduced to account for the installment acceleration amount applied in 2011) for the 2019 plan year minimum required contribution.

Schedule SB, Line 25 — Change in Method

Beginning with the 2011 valuation, the yield curve used to determine the target liability and target normal cost was changed from the segment yield curve with no look-back to the segment yield curve with a 4-month look-back. Under Code section 430, this change in method was subject to automatic IRS approval.

Schedule SB, Line 24 — Change in Actuarial Assumptions

Expense normal cost increased from \$274,713 to \$314,049 to reflect our expectations for the current plan year.

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

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

File as an attachment to Form 5500 or 5500-SF.

OMB No. 1210-0110

2011**This Form is Open to Public
Inspection**

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

Round off amounts to nearest dollar.

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

A Name of plan**B Three-digit
plan number (PN)**

001

The Comprehensive Health Care of Ohio, Inc. Retirement Plan

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF**D Employer Identification Number (EIN)**

The Comprehensive Health Care of Ohio, Inc.

34-1492733

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B**F Prior year plan size:** ☐ 100 or fewer ☐ 101-500 ☒ More than 500**Part I Basic Information****1** Enter the valuation date: Month 1 Day 1 Year 2011**2 Assets:**

a Market value	2a	51,267,886
b Actuarial value	2b	47,974,157

3 Funding target/participant count breakdown:

		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	499	20,658,024
b For terminated vested participants	3b	621	13,442,028
c For active participants:			
(1) Non-vested benefits	3c(1)		617,392
(2) Vested benefits	3c(2)		30,104,721
(3) Total active	3c(3)	824	30,722,113
d Total	3d	1,944	64,822,165

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐

a Funding target disregarding prescribed at-risk assumptions	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	

5 Effective interest rate **5** 6.33 %**6** Target normal cost **6** 912,035**Statement by Enrolled Actuary**

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

**SIGN
HERE**

Signature of actuary

PAUL M. LEFELHOCZ

Type or print name of actuary

MERCER

200 PUBLIC SQUARE, SUITE 900 Firm name

CLEVELAND

OH 44114-2312

Address of the firm

10/4/2012

Date

11-05302

Most recent enrollment number

(216) 830-8000

Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2011
v.012611

Part V Assumptions used to determine funding target and target normal cost**21** Discount rate:

a Segment rates:	1st segment: 3.78 %	2nd segment: 6.31 %	3rd segment: 6.57 %	☐ N/A, full yield curve used
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b Applicable month (enter code).....	21b	4
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22 Weighted average retirement age	22	63
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23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute		
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Part VI Miscellaneous items

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

28 Unpaid minimum required contributions for all prior years	28	
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29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
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30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....	30	0
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Part VIII Minimum required contribution for current year**31** Target normal cost and excess assets (see instructions):

a Target normal cost (line 6)	31a	912,035
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b Excess assets, if applicable, but not greater than 31a	31b	
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32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment.....	16,848,008	2,812,645
b Waiver amortization installment.....	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount.....	33	
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34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	3,724,680
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	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35).....	36	3,724,680
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37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	4,252,261
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38 Present value of excess contributions for current year (see instructions)		
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a Total (excess, if any, of line 37 over line 36)	38a	527,581
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b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0
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39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....	39	0
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40 Unpaid minimum required contributions for all years.....	40	0
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Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)**41** If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:

a Schedule elected	☒ 2 plus 7 years ☐ 15 years
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b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☒ 2011
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42 Amount of acceleration adjustment	42	565,909
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43 Excess installment acceleration amount to be carried over to future plan years	43	0
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