

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

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>OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT</u>	1b Three-digit plan number (PN) ► <u>003</u> 1c Effective date of plan <u>01/01/2009</u>
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) <u>OHIO GASTROENTEROLOGY GROUP, INC.</u> <u>3820 OLENTANGY RIVER ROAD</u> <u>COLUMBUS, OH 43214</u>	2b Employer Identification Number (EIN) <u>31-0834038</u> 2c Sponsor's telephone number <u>614-754-5500</u> 2d Business code (see instructions) <u>621111</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>10/12/2012</u>	<u>CHRISTOPHER M MASCIOLA</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") OHIO GASTROENTEROLOGY GROUP, INC. 3820 OLENTANGY RIVER ROAD COLUMBUS, OH 43214	3b Administrator's EIN 31-0834038 3c Administrator's telephone number 614-754-5500
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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	154
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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	141
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	20
d Subtotal. Add lines 6a , 6b , and 6c	6d	161
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	161
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	5

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:
 1C 1G

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

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

a Pension Schedules

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

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **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>OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>OHIO GASTROENTEROLOGY GROUP, INC.</u>	D Employer Identification Number (EIN) <u>31-0834038</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>2278117</u>
b Actuarial value	2b <u>2278117</u>
3 Funding target/participant count breakdown:	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>0</u> <u>0</u>
b For terminated vested participants	3b <u>3</u> <u>1175</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>54584</u>
(2) Vested benefits	3c(2) <u>2075494</u>
(3) Total active	3c(3) <u>165</u> <u>2130078</u>
d Total	3d <u>168</u> <u>2131253</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>5.85 %</u>
6 Target normal cost	6 <u>1395599</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>10/10/2012</u>
Signature of actuary	Date
<u>SCOTT R. MCHENRY</u>	<u>11-06614</u>
Type or print name of actuary	Most recent enrollment number
<u>MCHENRY ADVISERS, INC.</u>	<u>800-805-9538</u>
Firm name	Telephone number (including area code)
<u>134 EAST MAIN STREET</u> <u>NEW ALBANY, OH 43054</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	67920
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	67920
10	Interest on line 9 using prior year's actual return of <u>17.49</u> %		11879
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		168331
b	Interest on (a) using prior year's effective rate of <u>6.55</u> % except as otherwise provided (see instructions)		11026
c	Total available at beginning of current plan year to add to prefunding balance		179357
d	Portion of (c) to be added to prefunding balance		179357
12	Other reductions in balances due to elections or deemed elections	0	112292
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	146864

Part III		Funding percentages	
14	Funding target attainment percentage	14	100.00 %
15	Adjusted funding target attainment percentage	15	106.89 %
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	99.24 %
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	
05/02/2011	411682	0	
07/18/2011	459301	0	
10/31/2011	435492	0	
01/17/2012	435491	0	
05/18/2012	120830	0	
Totals ▶		18(b)	1862796
		18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required 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 1786888
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: 2.94%	2nd segment: 5.82%	3rd segment: 6.46 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 62
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	0
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	1395599	
b Excess assets, if applicable, but not greater than 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
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	1395599	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35)	36	1395599	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	1786888	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	391289	
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		
43 Excess installment acceleration amount to be carried over to future plan years	43		

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>OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>OHIO GASTROENTEROLOGY GROUP, INC.</u>	D Employer Identification Number (EIN) <u>31-0834038</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)

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

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

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

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

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

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(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: GREAR & COMPANY	b EIN: 31-1275871
c Position: CPA	
d Address: 5552 CHEVIOT ROAD CINCINNATI, OH 45247	e Telephone: 513-245-1000

Explanation: POTENTIAL INDEPENDENCE CONFLICT

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
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>OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT</u>		B Three-digit plan number (PN) ► <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>OHIO GASTROENTEROLOGY GROUP, INC.</u>		D Employer Identification Number (EIN) <u>31-0834038</u>

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1	Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets			
a	Total noninterest-bearing cash	1a	0	0
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	480819	556322
	(2) Participant contributions	1b(2)		
	(3) Other	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1246	49234
	(2) U.S. Government securities	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)	39254	65771
	(5) Partnership/joint venture interests	1c(5)	71653	299199
	(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)	1688575	3097809
	(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
	(15) Other	1c(15)		

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	2281547	4068335

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	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	2281547	4068335
---	-----------	---------	---------

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)	1862796	
(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)		1862796
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	128447	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		128447
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	165277	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	161504	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		3773

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(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)		-200300
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1794716

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	7488	
(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)		7488
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	440	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		440
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		7928

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1786788
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: VEID & VEID, CPAS

(2) EIN: 54-2131378

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		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
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.
For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011		
A Name of plan OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT		B Three-digit plan number (PN) 003
C Plan sponsor's name as shown on line 2a of Form 5500 OHIO GASTROENTEROLOGY GROUP, INC.		D Employer Identification Number (EIN) 31-0834038
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 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 4
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		
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.		
Schedule R (Form 5500) 2011 v.012611		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OHIO GASTROENTEROLOGY GROUP, INC.
DEFINED BENEFIT PENSION PLAN
FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION
For the year ended December 31, 2011

Veid&Veid
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

To the Trustees of
Ohio Gastroenterology Group, Inc. Defined Benefit Pension Plan
Columbus, Ohio

We have audited the accompanying statement of net assets available for benefits of the Ohio Gastroenterology Group, Inc. Defined Benefit Plan (the "Plan") as of December 31, 2011, the related statement of changes in net assets available for benefits for the year ended December 31, 2011, the statement of accumulated plan benefits as of December 31, 2011, the related statement of changes in accumulated plan benefits for the year ended December 31, 2011 and the supplemental schedule of (1) Schedule H, line 4i – Statement of Assets Held (At End of Year) for the year ended December 31, 2011. These financial statements and supplemental schedules are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audit.

The financial statements of the Ohio Gastroenterology Group, Inc. Defined Benefit Pension Plan as of and for the year ended December 31, 2010, were audited by Grear & Company, LLC Certified Public Accountants whose report dated October 12, 2011, expressed an unqualified opinion on those statements.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for plan benefits of the Ohio Gastroenterology Group, Inc. Defined Benefit Plan as of December 31, 2011 and the changes in its net assets available for plan benefits for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental schedule of (1) Schedule H, line 4i – Statement of Assets Held (At End of Year) for the year ended December 31, 2011, together referred to as "supplementary information," are presented for the purpose of additional analysis and are not a required part of the basic financial statements, but are supplementary disclosures required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the

financial statements. This supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated in all material respects to the basic financial statements taken as a whole.

Veid & Veid, CPAs
Certified Public Accountants

October 10, 2012

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
December 31, 2011 and 2010

ASSETS

	<u>2011</u>	<u>2010</u>
Money market funds	\$ 49,234	\$ 1,246
Investments, at fair market value		
Common stock	65,771	39,254
Partnership	119,695	71,653
Mutual funds	<u>3,277,313</u>	<u>1,688,575</u>
<i>Total investments</i>	3,462,779	1,799,482
Receivables		
Employer contributions	<u>556,322</u>	<u>480,819</u>
<i>Total receivables</i>	<u>556,322</u>	<u>480,819</u>
 TOTAL ASSETS	 <u>4,068,335</u>	 <u>2,281,547</u>
 NET ASSETS AVAILABLE FOR PLAN BENEFITS	 <u>\$ 4,068,335</u>	 <u>\$ 2,281,547</u>

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

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
For the Years Ended December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
ADDITIONS		
Additions to net assets attributed to:		
Investment income		
Dividends, interest & capital gain distributions	\$ 128,447	\$ 53,246
Realized gains (losses) on sale of investments	3,773	1,571
Net (depreciation) appreciation in fair market value of investments	<u>(200,300)</u>	<u>56,815</u>
Total investment income	(68,080)	111,632
Contributions		
Employer	<u>1,862,796</u>	<u>1,542,069</u>
Total contributions	<u>1,862,796</u>	<u>1,542,069</u>
Total additions	1,794,716	1,653,701
DEDUCTIONS		
Deductions from net assets attributed to:		
Benefits paid to participants	7,488	1,222
Use of forfeitures	-	-
Administrative fees & other expenses	<u>440</u>	<u>101</u>
Total deductions	<u>7,928</u>	<u>1,323</u>
NET INCREASE (DECREASE)	1,786,788	1,652,378
NET ASSETS AVAILABLE FOR PLAN BENEFITS AT BEGINNING OF YEAR	<u>2,281,547</u>	<u>629,169</u>
NET ASSETS AVAILABLE FOR PLAN BENEFITS AT END OF YEAR	<u>\$ 4,068,335</u>	<u>\$ 2,281,547</u>

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

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN
STATEMENT OF ACCUMULATED PLAN BENEFITS
December 31, 2011

**ACTUARIAL PRESENT VALUE OF
ACCUMULATED PLAN BENEFITS**

Vested benefits

Participants currently receiving benefits (retirees)	\$ -
Participants entitled to future benefits (vested terminations)	26,279
Other participants (active)	<u>4,141,615</u>
<i>Total vested benefits</i>	<u>4,167,894</u>

Non-vested benefits	<u>10,727</u>
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TOTAL ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS	<u><u>\$ 4,178,621</u></u>
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OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN
STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS
For the Year Ended December 31, 2011

ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT JANUARY 1, 2011	\$ 2,204,040
INCREASE (DECREASE) DURING THE YEAR ATTRIBUTABLE TO:	
Benefits earned	1,862,797
Interest	121,003
Benefits paid	(9,219)
Actuarial assumption change	-
<i>Net increase (decrease)</i>	<u>1,974,581</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT DECEMBER 31, 2011	<u>\$ 4,178,621</u>

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

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2011 and 2010

NOTE A - DESCRIPTION OF THE PLAN

The following brief description of Ohio Gastroenterology Group, Inc. Defined Benefit Pension Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

1. General

The Plan is a cash balance defined benefit pension plan covering substantially all employees of Ohio Gastroenterology Group, Inc. (the Company) who have completed one year of service and attained the age of 21. The Plan, which became effective January 1, 2009, provides for pension and death benefits for its participants. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan is administered by the Company through a pension committee comprised of Company officers. The Plan entry dates are January 1 and July 1 of each year.

2. Pension Benefits

The Plan provides monthly retirement benefits to participating employees who have completed three years of service and have reached retirement age. The normal retirement age is 62. The plan does not provide for early retirement benefits. The amount of the benefit is based upon the cash balance benefit, which is determined based upon the participant's group classification and compensation. The maximum benefit is the lesser of \$16,250 per month or 100% of salary. The benefit is payable as a monthly annuity for the life of the participant and is based upon years of service or plan participation. The participant may elect to take a lump sum distribution in lieu of the monthly retirement benefit.

The Plan does not provide for any death or disability benefits in excess of the participant's normal retirement benefit.

Upon termination for any reason other than death or retirement, a participant shall be entitled to a portion of the benefit accrued in accordance with the following vesting schedule:

<u>Credited Years</u>	<u>Vested Percent</u>
1	0%
2	0%
3	100%

Credited years are plan years commencing with the year of entry and ending with the retirement year, excluding the years with less than 1,000 hours of paid compensation.

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2011 and 2010

NOTE A - DESCRIPTION OF THE PLAN (Continued)

3. Plan Termination

Although the Company has no intention to terminate the Plan, in the event of termination net assets attributable to benefits accumulated would be allocated among the participants and beneficiaries in the order prescribed by Section 4044 of ERISA.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC). Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivors' pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees.

Should the Plan terminate at some future time, whether all participants receive their benefits will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits and may also depend on the level of benefits guaranteed by the PBGC.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

2. Funding

The Plan's actuary performs a valuation as of December 31 of each year to determine the minimum Company contributions required to satisfy IRS minimum funding requirements based upon the benefits to be provided by the Plan. Funding is based on a required Pension Protection Act funding method which consists of a target normal cost based upon the value of benefits expected to be accrued during the year plus an amortization over 7 years of any excess of the funding target based upon the value of benefits accrued in prior years over the value of the Plan assets. The Company follows a policy of funding an amount equal to the cash balance allocations for the year which is sufficient to satisfy the "Minimum Funding Standards" of ERISA. The minimum funding requirements were not met as of December 31, 2011; however, on January 17, 2012 and May 18, 2012, the Company made contributions to the Plan to meet the "Minimum Funding Standards" of ERISA.

Eligible participants also receive an interest credit each year. The interest credit is equal to the benefit account balance as determined on the first day of the Plan year, multiplied by 5.5%.

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2011 and 2010

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Administrative Fees

The majority of the costs and expenses of administering the Plan are paid by the Company.

4. Estimates & Assumptions

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make certain assumptions that affect the reported amounts of assets, liabilities and changes therein and disclosure of contingent assets, liabilities and the actuarial present value of accumulated Plan benefits at the date of the financial statements. Actual results could vary from those estimates.

5. Payment of Benefits

Benefit payments to participants are recorded upon distribution.

NOTE C - ACTUARIAL COST METHOD & ASSUMPTIONS

The actuarial present value of accumulated Plan benefits is determined by an enrolled 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 the probability of payment between the valuation date and the expected date of payment.

The actuarial assumptions used to determine employer contributions to the Plan are as follows:

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2011 and 2010

NOTE C - ACTUARIAL COST METHOD & ASSUMPTIONS (Continued)

	For PPA Funding	For 417(e)	For Actuarial Equiv.
Interest Rates	Segment 1 4.60%	Pre-Retirement 5.50%	Pre-Retirement 5.50%
	Segment 2 6.65%	Post-Retirement 5.50%	Post-Retirement 5.50%
	Segment 3 6.76%		
Pre-Retirement Turnover	None	None	None
Mortality	None	None	None
Assumed Ret. Age	Normal retirement age 62		Normal retirement age 62
Post-Retirement			
Mortality	Male-modified RP2000 combined healthy male projected 25 & 17 yrs	GAR 94 without loads projected to 2002 with scale AA 50%M/50%F	GAR 94 without loads Projected to 2002 with Scale AA 50% M/50%F
	Female-modified RP2000 combined healthy female projected 25 & 17 yrs		

Assumed Benefit Form for Funding Lump Sum

Calculated Effective Interest Rate 6.55%

Asset Value: The valuation of assets are equal to the market value of the assets.

NOTE D - TAX STATUS OF THE PLAN

The Plan, which is individually designed, will file for its determination letter when the Internal Revenue Service determination letter cycle becomes available based on the Plan's sponsor Employer Identification Number.

The Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2011 and 2010

NOTE E - FAIR VALUE MEASUREMENTS

The Plan's assets are reported at fair value in the accompanying statements of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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. The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets and Level 3 inputs have the lowest priority with unobservable prices or inputs.

The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs would be used only when Level 1 or Level 2 inputs were not available. The three levels of the fair value hierarchy under FASB Codification ASC 820-10 *Fair Value Measurements* are described below:

Level 1: Unadjusted quoted prices in active markets for identical, unrestricted assets or liabilities that the Trust has the ability to access at the measurement date;

Level 2: Quoted prices which are not active, quoted prices for similar assets or liabilities in active markets or inputs other than quoted prices that are observable (either directly or indirectly) for substantially the full term of the asset or liability and by market data.

Level 3: Significant unobservable prices or inputs (including the Plan's own assumptions in determining the fair value of investments) where there is little or no market activity for the asset or liability at the measurement date.

The level 1 Plan investments represent the fair value of common stocks, mutual funds and money market funds which are based on quoted market prices held by the Plan at year-end.

The level 2 Plan investments include an institutional partnership investment. The Plan's investment in the institutional partnership was based on public information regarding net-asset-values using an asset-based approach.

The Plan has no level 3 investments in 2011 or 2010.

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2011 and 2010

NOTE E - FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2011:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market funds	\$49,234	-	-	\$49,234
Common stock	65,771	-	-	65,771
Partnerships	-	119,695	-	119,695
Mutual funds	<u>3,277,313</u>	<u>-</u>	<u>-</u>	<u>3,277,313</u>
Total	<u><u>\$3,392,318</u></u>	<u><u>\$119,695</u></u>	<u><u>-</u></u>	<u><u>\$3,512,013</u></u>

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2010:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market funds	\$1,246	-	-	\$1,246
Common stock	39,254	-	-	39,254
Partnerships	-	71,653	-	71,653
Mutual funds	<u>1,688,575</u>	<u>-</u>	<u>-</u>	<u>1,688,575</u>
Total	<u><u>\$1,729,075</u></u>	<u><u>\$71,653</u></u>	<u><u>-</u></u>	<u><u>\$1,800,728</u></u>

The following table reconciles the beginning and ending balances of fair value measurements using level 2 (Quoted prices which are not active):

	Level 2 Partnerships
Beginning Value at 12/31/2010	\$ 71,653
Acquisition purchases	53,000
Income generated 2011	114
Change in unrealized losses	<u>(5,072)</u>
Ending Value at 12/31/2011	<u><u>\$119,695</u></u>

Financial Assets/Liabilities Measured at Fair Value on a Non-recurring Basis

There were no financial assets/liabilities measured at fair value on a non-recurring basis.

Fair Value of Financial Instruments

The carrying amounts of the Plan's financial instruments, including the employer contributions receivable, approximate fair value due to the short maturities of these financial instruments.

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2011 and 2010

NOTE F - MARKET CONCENTRATION RISK

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

NOTE G - SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 10, 2012, the date on which the financial statements were available for issue. There were no material events subsequent to December 31, 2011 thru October 10, 2012.

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PLAN
(EIN 31-0834038)
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
(Form 5500, Schedule H, Line 4i)
December 31, 2011

Description	Cost	Current Value
Money Market Funds		
Schwab Adv. Cash Reserves Fund - Premier	\$ 46,202	\$ 46,202
First Financial Cash Reserver	3,032	3,032
Total Money Market Funds	<u>49,234</u>	<u>49,234</u>
Common Stock		
Berkshire Hathaway Cl B	68,544	65,771
Partnership		
Hatteras Multi-Strgy TEI Inst Fund LP	123,687	119,695
Mutual Funds		
Absolute Strategies Fund Inst	128,077	131,505
AQR Diversified Arbitrage Fund Inst	147,732	145,186
BlackRock Small Cap Grth Eqty Fund Inst	39,876	42,008
BlackRock Strategic Income Opportunity	467,950	447,447
Columbia Marsico Focused Equity Fund Z	79,933	78,631
Cullen High Dividend	64,222	66,708
DFA Emerging Markets Value Fund Inst	28,611	21,975
DFA U.S. Micro-Cap Fund Inst	10,871	11,726
Dodge & Cox Stock Fund	57,814	59,204
EV Parametric Struc Emerg Mkts Fund Instl	40,928	36,124
Harbor Capital Appreciation Fund Instl	76,019	77,502
Harbor International Fund Instl	77,559	71,014
Harbor Small Cap Value Fund Inst	10,633	12,392
Hussman Strategic Growth Fund	131,798	130,514
iShares FTSE/Xinhua China 25 Index ETF	27,030	23,363
iShares Russell 1000 Index ETF	111,823	115,154
IVA International Fund Instl	110,143	102,805
Longleaf Partners Small-Cap Fund	53,569	51,435
Loomis Sayles Bond Fund Instl	463,295	453,628
Matthews Pacific Tiger Fund	42,598	39,467
Metropolitan West High Yield	237,068	222,274
PIMCO Commodity Real Return Strategy Fund	128,470	100,463
PIMCO Emerging Local Bond Fund	182,583	171,704
PIMCO Total Return Fund	475,075	460,125
Third Ave International Value Fund Instl	113,400	99,052
Vanguard Dividend Appreciation	40,126	40,988
Weitz Partners III Opportunity Fund	68,105	64,919
Total Mutual Funds	<u>3,415,308</u>	<u>3,277,313</u>
TOTAL ASSETS HELD FOR INVESTMENT PURPOSES	<u>\$ 3,656,773</u>	<u>\$ 3,512,013</u>

There are no known parties-in-interest.

OHIO GASTROENTEROLOGY GROUP, INC.**DEFINED BENEFIT PENSION PLAN**

Schedule of Active Participant Data

Plan Year: 1/1/2011 to 12/31/2011

Valuation Date: 1/1/2011

Age/ Svc	<25	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60-64	65-69	70+	Total
0	3	1	3	2	1	1	4	3	3	3	0	24
Ave Sal	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1403
1-4	7	13	13	17	18	18	18	19	12	5	1	141
Ave Sal	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	8126
5-9	0	0	0	0	0	0	0	0	0	0	0	0
Ave Sal	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
10-14	0	0	0	0	0	0	0	0	0	0	0	0
Ave Sal	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
15-19	0	0	0	0	0	0	0	0	0	0	0	0
Ave Sal	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
20-24	0	0	0	0	0	0	0	0	0	0	0	0
Ave Sal	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
25-29	0	0	0	0	0	0	0	0	0	0	0	0
Ave Sal	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
30-34	0	0	0	0	0	0	0	0	0	0	0	0
Ave Sal	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
35-39	0	0	0	0	0	0	0	0	0	0	0	0
Ave Sal	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
40+	0	0	0	0	0	0	0	0	0	0	0	0
Ave Sal	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total	10	14	16	19	19	19	22	22	15	8	1	165
Ave Sal	n/a	n/a	n/a	n/a	n/a	n/a	6675	9935	n/a	n/a	n/a	7148

*Employees who have not met the minimum eligibility requirements are excluded

Average Age: 45.2

Average Service: 1

OHIO GASTROENTEROLOGY GROUP, INC.
DEFINED BENEFIT PENSION PLAN

Statement of Actuarial Assumptions and Method

Plan Year: 1/1/2011 to 12/31/2011

Valuation Date: 1/1/2011

	<u>For PPA Funding</u>	<u>For 417(e)</u>	<u>For Actuarial Equiv.</u>
Interest Rates	Segment 1 2.94%	Pre-Retirement 5.50%	Pre-Retirement 5.50%
	Segment 2 5.82%	Post-Retirement 5.50%	Post-Retirement 5.50%
	Segment 3 6.46%		
Pre-Retirement			
Turnover	None	None	None
Mortality	None	None	None
Assumed Ret Age	Normal retirement age 62		Normal retirement age 62
Post-Retirement			
Mortality	Male-modified RP2000 combined healthy male projected 26 & 18 yrs Female-modified RP2000 combined healthy female projected 26 & 18 yrs	GAR 94 without loads projected to 2002 with scale AA 50%M/50%F	GAR 94 without loads projected to 2002 with scale AA 50%M/50%F
Assumed Benefit Form For Funding		Lump Sum	
Calculated Effective Interest Rate		5.85%	

An actuarial value of assets is used for funding purposes. This year the actuarial value of assets is 100.0% of the market value of assets.

**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 Ohio Gastroenterology Group, Inc. Defined Benefit Pension Plan		B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Ohio Gastroenterology Group, Inc.		D Employer Identification Number (EIN) 31-0834038
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	2278117	
b Actuarial value	2b	2278117	
3 Funding target/participant count breakdown:			
		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	0	0
b For terminated vested participants	3b	3	1175
c For active participants:			
(1) Non-vested benefits	3c(1)		54584
(2) Vested benefits	3c(2)		2075494
(3) Total active	3c(3)	165	2130078
d Total	3d	168	2131253
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	5.85%	
6 Target normal cost	6	1395599	

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***SPMcH**10/10/12*

Signature of actuary

Date

Scott R. McHenry

1106614

Type or print name of actuary

Most recent enrollment number

McHenry Advisers, Inc.

800-805-9538

Firm name

Telephone number (including area code)

134 East Main Street

New Albany OH 43054

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

OHIO GASTROENTEROLOGY GROUP, INC.
DEFINED BENEFIT PENSION PLAN

Summary of Plan Provisions
Plan Year: 1/1/2011 to 12/31/2011

Plan Effective Date	January 1, 2009
Plan Year	From January 1 to December 31
Eligibility	All employees not excluded by class are eligible to enter on the January 1 or July 1 coincident with or following the completion of the following requirements: 1 year of service Minimum age 21
Normal Retirement Age	All participants are eligible to retire with their full retirement benefit on attainment of age 62.
Normal Retirement Benefit	Based on their group classification, participants receive a cash balance contribution equal to a percentage of compensation as follows: Amounts indicated in the Plan Document for physicians ; 2.5% Comp. for all other participants Maximum benefit is \$16,250 per month Maximum percent of salary is 100%
Normal Form of Benefit	A benefit payable for the life of the participant
Accrued Benefit	A fraction of the normal retirement benefit calculated based on the assumption that the average salary preceding termination equals the average salary at retirement such fraction being equal to the years to date divided by what the years at retirement would have been had employment continued until retirement Credited years are plan years commencing with the year of entry and ending with the retirement year excluding the following: Years with less than 1,000 hours
Termination Benefit	Upon termination for any reason other than death, disability or retirement a participant shall be entitled to a portion of the actuarial equivalent of his accrued benefit in accordance with the following vesting schedule:

Credited Years	Vested Percent
1	0

OHIO GASTROENTEROLOGY GROUP, INC.
DEFINED BENEFIT PENSION PLAN

Summary of Plan Provisions
Plan Year: 1/1/2011 to 12/31/2011

Credited Years	Vested Percent
2	0
3	100

Credited years are plan years commencing with the year of hire and ending with the retirement year excluding the following:

Years with less than 1,000 hours

Top-Heavy Minimum Benefit

Top-heavy minimum benefits are provided under another plan of the employer.

Top-Heavy Status

A plan is top-heavy if over 60% of the value of all accrued benefits in all of the employer's plans are for the benefit of key employees. A key employee is generally an officer or owner of the company. This plan is currently top-heavy.

Death Benefit

Actuarial Equivalent of the accrued benefit earned to date of death

**OHIO GASTROENTEROLOGY GROUP, INC.
DEFINED BENEFIT PENSION PLAN
EIN 31-0834038 / PN 003**

Schedule SB, line 19 – Discounted Employer Contributions

Valuation Date: 1/1/2011

<u>Date of Contribution</u>	<u>Valuation Date</u>	<u>Amount of Contribution</u>	<u>Year to Which Contribution Applies</u>	<u>Applicable Effective Interest Rate</u>	<u>Interest Adjusted Contribution</u>
5/2/2011	1/1/2011	411,682.28	2011	5.85%	403,995.92
7/18/2011	1/1/2011	459,300.72	2011	5.85%	445,351.77
10/31/2011	1/1/2011	435,491.50	2011	5.85%	415,415.68
1/17/2012	1/1/2011	435,491.50	2011	5.85%	410,399.18
5/18/2012	1/1/2011	120,830.48	2011	5.85%	111,725.03
Totals:		1,862,796.48			1,786,887.57

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year

a	Contributions allocated toward unpaid minimum required contribution from prior years	19a	0.00
b	Contributions made to avoid benefit restrictions adjusted to valuation date	19b	0.00
c	Contributions allocated toward minimum required contribution for current year, adjusted to val	19c	1,786,887.57

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

Plan: Ohio Gastroenterology Group, Inc. Defined Benefit Pension Plan

Sponsor: Ohio Gastroenterology Group, Inc.

EIN: 31-0834038

Plan Number: 003

Plan Year: 01/01/2011 - 12/31/2011

Line 22

The Weighted Average Retirement Age is calculated based upon the PPA Funding Target:

Retirement Age	PPA Funding Target
62	2,107,945
63	10,770
64	0
65	1,747
66	3,594
67	2,340
69	0
70	4,856

Attachment to 2011 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Ohio Gastroenterology Group, Inc. Defined Benefit

EIN: 31-0834038

Plan Sponsor's Name Ohio Gastroenterology Group, Inc.

PN: 003

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Schwab Adv Cash Reserves	Money Market	46,202	46,202
	First Financial Cash Reserves	Money Market	3,032	3,032
	Berkshire Hathaway Cl B	Common Stock - 862 shrs	68,544	65,771
	Hatteras Multi-Strgy TEI	Partnership	123,687	119,695
	Absolute Strategies Fd	Mutual Fund	128,077	131,505
	AQR Diversified Arbitrage	Mutual Fund	147,732	145,186
	BlackRock Sm Cap Grth Eqty	Mutual Fund	39,876	42,008

Attachment to 2011 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Ohio Gastroenterology Group, Inc. Defined Benefit

EIN: 31-0834038

Plan Sponsor's Name Ohio Gastroenterology Group, Inc.

PN: 003

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	BlackRock Strategic Inc Opp	Mutual Fund	467,950	447,447
	Columbis Marsico Focused	Mutual Fund	79,933	78,631
	Cullen High Dividend	Mutual Fund	64,222	66,708
	DFA Emerging Mkts Value	Mutual Fund	28,611	21,975
	DFA US Micro-Cap Fd	Mutual Fund	10,871	11,726
	Dodge & Cox Stock Fd	Mutual Fund	57,814	59,204
	EV Parametric Struc Emerg	Mutual Fund	40,928	36,124

Attachment to 2011 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Ohio Gastroenterology Group, Inc. Defined Benefit

EIN: 31-0834038

Plan Sponsor's Name Ohio Gastroenterology Group, Inc.

PN: 003

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Harbor Capital Apprec Fd	Mutual Fund	76,019	77,502
	Harbor International Fd	Mutual Fund	77,559	71,014
	Harbor Sm Cap Value Fd	Mutual Fund	10,633	12,393
	Hussman Strategic Growth	Mutual Fund	131,798	130,514
	iShares FTSE/Xinhua China 25	Mutual Fund	27,030	23,363
	iShares Russell 1000 Index	Mutual Fund	111,823	115,154
	IVA International Fd Instl	Mutual Fund	110,143	102,805

Attachment to 2011 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Ohio Gastroenterology Group, Inc. Defined Benefit

EIN: 31-0834038

Plan Sponsor's Name Ohio Gastroenterology Group, Inc.

PN: 003

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Longleaf Partners Sm-Cap	Mutual Fund	53,569	51,435
	Loomis Sayles Bond Fund	Mutual Fund	463,295	453,628
	Matthews Pacific Tiger Fd	Mutual Fund	42,598	39,467
	Metropolitan West High Yield	Mutual Fund	237,068	222,274
	PIMCO Comm - Real Ret Strategy	Mutual Fund	128,470	100,463
	PIMCO Emerging Local Bd	Mutual Fund	182,583	171,704
	PIMCO Total Return Fd	Mutual Fund	475,075	460,125

Attachment to 2011 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Ohio Gastroenterology Group, Inc. Defined Benefit

EIN: 31-0834038

Plan Sponsor's Name Ohio Gastroenterology Group, Inc.

PN: 003

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Third Ave Int'l Value Fd	Mutual Fund	113,400	99,052
	Vanguard Dividend Apprec	Mutual Fund	40,126	40,988
	Weitz Partners III Oppty	Mutual Fund	68,105	64,919