

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 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 single-employer plan ☐ a multiple-employer plan (not multiemployer) ☐ a one-participant plan	
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	Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)	

Part II Basic Plan Information —enter all requested information			
1a	Name of plan <u>THE OHIO HEART AND VASCULAR CENTER, INC. DEFINED BENEFIT PLAN</u>	1b	Three-digit plan number (PN) <u>003</u>
		1c	Effective date of plan <u>01/01/2002</u>
2a	Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>THE OHIO HEART AND VASCULAR CENTER, INC.</u> <u>4380 MALSBARY ROAD, SUITE 200</u> <u>CINCINNATI, OH 45242-5644</u>	2b	Employer Identification Number (EIN) <u>31-1438871</u>
		2c	Sponsor's telephone number <u>513-366-4495</u>
		2d	Business code (see instructions) <u>621111</u>
3a	Plan administrator's name and address (if same as plan sponsor, enter "Same") <u>THE OHIO HEART AND VASCULAR CENTER, INC.</u> <u>4380 MALSBARY ROAD, SUITE 200</u> <u>CINCINNATI, OH 45242-5644</u>	3b	Administrator's EIN <u>31-1438871</u>
		3c	Administrator's telephone number <u>513-366-4495</u>
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.	4b	EIN
a	Sponsor's name	4c	PN
5a	Total number of participants at the beginning of the plan year	5a	<u>9</u>
b	Total number of participants at the end of the plan year.....	5b	<u>1</u>
c	Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....	5c	
6a	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No		
b	Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)..... ☒ Yes ☐ No		
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.			

Part III Financial Information			
7	Plan Assets and Liabilities		
a	Total plan assets	7a	<u>897603</u>
b	Total plan liabilities	7b	<u>0</u>
c	Net plan assets (subtract line 7b from line 7a).....	7c	<u>897603</u>
8	Income, Expenses, and Transfers for this Plan Year		
a	Contributions received or receivable from:	(a) Amount	(b) Total
(1)	Employers	8a(1)	
(2)	Participants	8a(2)	
(3)	Others (including rollovers).....	8a(3)	
b	Other income (loss)	8b	<u>17835</u>
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c	<u>17835</u>
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	8d	
e	Certain deemed and/or corrective distributions (see instructions)....	8e	
f	Administrative service providers (salaries, fees, commissions)	8f	
g	Other expenses.....	8g	
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h	<u>915415</u>
i	Net income (loss) (subtract line 8h from line 8c).....	8i	<u>-897580</u>
j	Transfers to (from) the plan (see instructions)	8j	

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

1A 1G 1H 1I

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

	Yes	No	Amount
10 During the plan year:			
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c Was the plan covered by a fidelity bond?	X		200000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)		X	
f Has the plan failed to provide any benefit when due under the plan?		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)). ☒ Yes ☐ No

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

a 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 letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year	12b	
c Enter the amount contributed by the employer to the plan for this plan year	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	

e Will the minimum funding amount reported on line 12d be met by the funding deadline?

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?

If "Yes," enter the amount of any plan assets that reverted to the employer this year

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)
SAHA FAMILY LLC PENSION PLAN	45-6277526	001

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2012	HANS NIENABER
	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

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
--	--	---

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 OHIO HEART AND VASCULAR CENTER, INC. DEFINED BENEFIT PLAN</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>THE OHIO HEART AND VASCULAR CENTER, INC.</u>	D Employer Identification Number (EIN) <u>31-1438871</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>897603</u>
b Actuarial value	2b <u>897603</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment	3a (1) Number of participants <u>0</u> (2) Funding Target <u>0</u>
b For terminated vested participants	3b <u>9</u> <u>781355</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>0</u>
(3) Total active	3c(3) <u>0</u>
d Total	3d <u>9</u> <u>781355</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>6.39 %</u>
6 Target normal cost	6 <u>20000</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>09/12/2012</u>
Signature of actuary	Date
<u>HANS NIENABER</u>	<u>11-05737</u>
Type or print name of actuary	Most recent enrollment number
<u>CUNI, RUST & STRENK</u>	<u>513-985-6164</u>
Firm name	Telephone number (including area code)
<u>4555 LAKE FOREST DRIVE</u> <u>SUITE 620</u> <u>CINCINNATI, OH 45242</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	37552
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	22923
9	Amount remaining (line 7 minus line 8)	0	14629
10	Interest on line 9 using prior year's actual return of <u>3.31</u> %	0	484
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>6.58</u> % except as otherwise provided (see instructions)		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	15113

Part III		Funding percentages	
14	Funding target attainment percentage	14	112.94 %
15	Adjusted funding target attainment percentage	15	114.87 %
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	95.90 %
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
Totals ►			18(b)	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	0	
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	(3) 3rd	(4) 4th
0	0	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 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	20000										
b Excess assets, if applicable, but not greater than 31a	31b	20000										
32 Amortization installments:	<table border="1"> <thead> <tr> <th></th> <th>Outstanding Balance</th> <th>Installment</th> </tr> </thead> <tbody> <tr> <td>a Net shortfall amortization installment</td> <td>0</td> <td>0</td> </tr> <tr> <td>b Waiver amortization installment</td> <td>0</td> <td>0</td> </tr> </tbody> </table>				Outstanding Balance	Installment	a Net shortfall amortization installment	0	0	b Waiver amortization installment	0	0
	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	0										
		Carryover balance	Prefunding balance									
35 Balances elected for use to offset funding requirement.....	0	0	0									
36 Additional cash requirement (line 34 minus line 35)	36	0										
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	0										
38 Present value of excess contributions for current year (see instructions)												
a Total (excess, if any, of line 37 over line 36)	38a	0										
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											

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		

Form 5500-SFDepartment of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Short Form Annual Return/Report of Small Employee Benefit Plan**

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110
1210-0089**2011**

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For the calendar plan year 2011 or fiscal plan year beginning	01/01/2011	and ending	12/31/2011
A This return/report is for:	☒ a single-employer plan	☐ a multiple-employer plan (not multiemployer)	☐ a one-participant plan
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 Check box if filing under:	☒ Form 5558	☐ automatic extension	☐ DFVC program
	☐ special extension (enter description)		

Part II Basic Plan Information --- enter all requested information.

1a Name of plan The Ohio Heart and Vascular Center, Inc. Defined Benefit Plan	1b Three-digit plan number (PN) ▶ 003
	1c Effective date of plan 01/01/2002
2a Plan sponsor's name and address; include room or suite number (employer, if for single-employer plan) The Ohio Heart and Vascular Center, Inc. 4380 Malsbary Road, Suite 200 US Cincinnati OH 45242-5644	2b Employer Identification Number (EIN) 31-1438871
	2c Plan sponsor's telephone number (513) 366-4495
	2d Business code (see instructions) 621111
3a Plan administrator's name and address (If same as plan sponsor, enter "Same") Same	3b Administrator's EIN
	3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report.	4b EIN
a Sponsor's Name	4c PN
5a Total number of participants at the beginning of the plan year	5a 9
b Total number of participants at the end of the plan year	5b 1
c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	☒ Yes ☐ No
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)	☒ Yes ☐ No
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.	

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	897,603	23
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	897,603	23
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)		
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	17,835	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		17,835
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	843,157	
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f	69,612	
g Other expenses	8g	2,646	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		915,415
i Net income (loss) (subtract line 8h from line 8c)	8i		(897,580)
j Transfers to (from) the plan (see instructions)	8j		

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

1A 1G 1H 1I

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

	Yes	No	Amount
10 During the plan year:			
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a	X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b	X	
c Was the plan covered by a fidelity bond?	10c	X	200,000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d	X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance services or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e	X	
f Has the plan failed to provide any benefit when due under the plan?	10f	X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	10i		

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)) ☒ Yes ☐ No

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ☐ Yes ☒ No
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

a 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 letter ruling granting the waiver Month Day Year

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year	12b	
c Enter the amount contributed by the employer to the plan for this plan year	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	

e Will the minimum funding amount reported on line 12d be met by the funding deadline? ☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? ☒ Yes ☐ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year 13a 0

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)
Saha Family LLC Pension Plan	45-6277526	001

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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	<i>Christopher Ruscitto</i>	10-4-12	Christopher Ruscitto
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			Christopher Ruscitto
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

2011 Schedule SB line 7 - Explanation of Prior Yr Discrepancy in PreFunding Balance**Plan Name: Ohio Heart and Vascular Center, Inc. Defined Benefit Plan****EIN: 31-1438871****PN: 003**

The TCHVA plan was spun off from the Ohio Heart & Vascular Center, Inc. Defined Benefit Plan (Ohio Heart) effective September 30, 2010. Shown below is the allocation of the Prefunding Balance.

Allocation Rule MVA = 100% of PC3 + 85.74% of PC4**Allocation Rule MVA - CB = 100% of PC3 + 80.80% of PC4****Allocation Rule CB = 4.94% of PC4**

Spinoff Calculation as of 1/1/2010	Full Year	Full year Remaining
	TCHVA	Ohio Heart
PC1	0	0
PC2	0	0
PC3	783,425	345,464
PC4	6,314,570	760,220
PC5	557,973	83,694
PC6	11,236	0
PVAB	7,667,204	1,189,378
MVA	6,197,772	997,305
MVA - CB	5,885,865	959,754
CB	311,907	37,551
Line 7 - Balance as of 1-1-2009	268075	32274
Line 8 - Portion used for 2009 funding	12204	1469
Line 9 - Amount Remaining	255871	30805
Line 10 - Interest @ 21.90%	56036	6747
Line 11 - Prior year excess contributions	0	0
Line 12 - Reduction due to elections	0	0
Line 13 - Balance as of 1-1-2010	311907	37552

2011 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Plan Name: Ohio Heart and Vascular Center, Inc. Defined Benefit Plan
EIN: 31-1438871
PN: 003

1. Interest Rates:

Target Liability	IRS three-tiered segment rates as of the fourth month prior to the valuation date.
i. Tier 1 – Years 0-5	3.78% per year.
ii. Tier 2 – Years 5-20	6.31% per year.
iii. Tier 3 – Years 20+	6.57% per year.

2. Mortality Rates:

a. Target Liability	2011 IRS Combined Static Mortality Table.
a. Lump Sums	2011 IRS Applicable Mortality Table.

3. Retirement Age: Age 62 with 10 Years of Credited Service, but not later than age 65 and the fifth anniversary of Plan entry.

4. Salary Scale: None.

5. Termination Rates: None.

6. Disability Rates: None.

7. Expense Load: Based on previous years' administrative expenses.

2011 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Plan Name: Ohio Heart and Vascular Center, Inc. Defined Benefit Plan
EIN: 31-1438871
PN: 003

8. Percent Married/Spousal Age: 85% with wives 3 years younger than their husbands.
9. Payment Form: Participants are assumed to elect to receive their benefit in a lump sum.
10. Asset Valuation Method: Market Value.
11. Changes Since Last Year: The interest rates used to determine the Target liability were updated as required by IRS regulations.
- The mortality table used for plan liabilities was changed from the IRS 2010 Combined Static Mortality Table to the IRS 2011 Combined Static Mortality Table as required by IRS regulations. In addition, Lump Sums are determined using the IRS 2011 Applicable Mortality Table.

2011 Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Ohio Heart and Vascular Center, Inc. Defined Benefit Plan

EIN: 31-1438871

PN: 003

1. Effective Date: January 1, 2002. Last Amended December, 2009.
2. Plan Year: January 1st through December 31st.
3. Eligibility for Participation:

An Employee shall become a Participant as of the January 1st or July 1st immediately following or coinciding with the completion of one Year of Service and attainment of age 21.

No new participants will enter the Plan after December 31, 2007.
4. Average Compensation: The average of the highest 36 consecutive months of Monthly Compensation.
5. Vesting Service: One Year of Vesting Service is earned for each Employment Year in which a Participant completes 1,000 Hours of Service.
6. Credited Service:

One Year of Credited Service is earned for each Plan Year in which an Employee completes 1,000 Hours of Service.

No additional Credited Service will be granted for Plan years that begin after December 31, 2007.
7. Normal Retirement:
 - a. Eligibility Later of Age 62 and the tenth anniversary of Plan participation, but not later than Age 65 and the fifth anniversary of Plan participation.
 - b. Monthly Benefit For Shareholder Physicians listed in the Plan document, 4.5% of Average Compensation for each year of Plan participation to a maximum of ten years. All other Participants receive 0.5% of average

2011 Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Ohio Heart and Vascular Center, Inc. Defined Benefit Plan

EIN: 31-1438871

PN: 003

compensation for each year of Plan participation, to a maximum of ten years. The Normal Retirement benefit is offset by the actuarial equivalent of the equivalent benefit provided for by the first 7.5% of the defined contribution Plan, but the reduction each year shall not be more than 0.5%. However, the benefit shall not be reduced to less than \$40 for each year of active participation.

Benefits have been frozen as of December 31, 2007.

8. Early Retirement:

None.

9. Vested Retirement:

a. Eligibility

Graded 2-20 Vesting Schedule. Full vesting after six years of Vesting Service.

b. Monthly Benefit

Calculated as for Normal Retirement.

10. Disability Retirement:

a. Eligibility

Totally and Permanently Disabled.

b. Monthly Benefit

Calculated as for Normal Retirement, reduced by 1/15th for each of the first five years, 1/30th for each of the next five years, and actuarially for each additional year.

11. Late Retirement:

A Participant who works beyond their Normal Retirement Date will upon actual retirement receive the greater of the actuarial equivalent of their Accrued Benefit calculated at Normal Retirement and their accrued benefit calculated as of their actual retirement.

2011 Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Ohio Heart and Vascular Center, Inc. Defined Benefit Plan

EIN: 31-1438871

PN: 003

12. Pre-Retirement Death:

- | | |
|--------------------|--|
| a. Eligibility | All Participants are eligible. |
| b. Monthly Benefit | Spouses of married Participants are eligible to receive a monthly annuity calculated as if the participant had terminated employment on his date of death, survived to his earliest retirement date, and retired with a Joint & 50% annuity. In addition, the named beneficiary shall receive the balance of the actuarial present value of the Accrued Benefit. |

13. Payment Forms:

- | | |
|-------------|---|
| a. Normal | Life Annuity for single participants and an Actuarially Equivalent 50% Joint & Survivor annuity for married participants. |
| b. Optional | Lump Sum, Periodic Installments. |

14. Actuarial Equivalency:

- | | |
|-------------------------|--|
| a. Other Than Lump Sums | Pre-retirement: 5.00% interest only. Post-retirement: 5.00% interest and the 1994 GAR Blended Table. (50% male/50% female) |
| b. Lump Sums | Interest: the interest rate(s) as determined under Code Section 417(e) with an annual calendar year stability period and a look-back period of three months prior to the beginning of the stability period. Mortality: the applicable mortality table as determined under Code Section 417(e). |

15. Changes Since Last Year:

The Plan was terminated effective July 25, 2011.

2011 Schedule B, line 22 - Description of Weighted Average Retirement Age
Plan Name: Ohio Heart and Vascular Center, Inc. Defined Benefit Plan
EIN: 31-1438871
PN: 003

(A) Early Retirement Age	(B) Retirement Rates	(C) Fraction Remaining	(D) Probability Distribution	(E) Sum Weighted Average Age
55	0%	1.00000	0.00%	0.00000
56	0%	1.00000	0.00%	0.00000
57	0%	1.00000	0.00%	0.00000
58	0%	1.00000	0.00%	0.00000
59	0%	1.00000	0.00%	0.00000
60	0%	1.00000	0.00%	0.00000
61	0%	1.00000	0.00%	0.00000
62	85%	0.15000	85.00%	52.70000
63	2%	0.14700	0.30%	0.18900
64	2%	0.14406	0.29%	0.18816
65	100%	0.00000	14.41%	9.36390
Weighted Average Retirement Age				62.44

The Retirement Rates (Column B) at each Early Retirement Age (Column A) are converted to a probability distribution (Column D). The products of Column A and Column D are summed to determine the resulting Weighted Average Retirement Age.

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
---	---	--

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 The Ohio Heart and Vascular Center, Inc. Defined Benefit Plan	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%;">B Three-digit plan number (PN) ►</td> <td style="width:30%; text-align: center;">003</td> </tr> </table>	B Three-digit plan number (PN) ►	003
B Three-digit plan number (PN) ►	003		
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF The Ohio Heart and Vascular Center, Inc.	D Employer Identification Number (EIN) 31-1438871		
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		897,603
b Actuarial value	2b		897,603
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	9	781,355
c For active participants:			
(1) Non-vested benefits	3c(1)		0
(2) Vested benefits	3c(2)		0
(3) Total active	3c(3)	0	0
d Total	3d	9	781,355
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 at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	6.39	
6 Target normal cost	6	20,000	

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 Hans Nienaber Type or print name of actuary Cuni, Rust & Strenk Firm name 4555 Lake Forest Drive Suite 620 US Cincinnati OH 45242 Address of the firm	09/12/2012 Date 11-05737 Most recent enrollment number (513) 985-6164 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 ☐

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	37,552
8 Portion elected to use to offset prior year's funding requirement (line 35 from prior year)	0	22,923
9 Amount remaining (line 7 minus line 8)	0	14,629
10 Interest on line 9 using prior year's actual return of <u>3.31</u> %	0	484
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>6.58</u> % except as otherwise provided (see instructions)		0
c Total available at beginning of current plan year to add to prefunding balance..		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	15,113

Part III Funding percentages

14 Funding target attainment percentage	14	112.94 %
15 Adjusted funding target attainment percentage	15	114.87 %
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	95.90 %
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
Totals ▶			18(b)		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 contribution 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	0

20 Quarterly contributions and liquidity shortfall(s):

- 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	(3) 3rd	(4) 4th
0	0	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 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 contribution 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, adjusted, if applicable (see instructions)			
a Target normal cost (line 6)	31a	20,000	
b Excess assets, if applicable, but not greater than 31a	31b	20,000	
32 Amortization installments:	Outstanding Balance		
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	0	
	Carryover balance	Prefunding Balance	Total balance
35 Balances elected to use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
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		
40 Unpaid minimum required contribution for all years	40		

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