

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2012</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</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>RS MEDICAL 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>07/01/1993</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>07/01/1993</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>07/01/1993</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>INTERNATIONAL REHABILITATIVE SCIENC S, INC.</u> <u>14001 SE 1ST STREET</u> <u>VANCOUVER, WA 98684</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>91-1490213</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>800-683-0353</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>454390</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>91-1490213</u>	2c Sponsor's telephone number <u>800-683-0353</u>	2d Business code (see instructions) <u>454390</u>	
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2c Sponsor's telephone number <u>800-683-0353</u>					
2d Business code (see instructions) <u>454390</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	Filed with authorized/valid electronic signature. Signature of plan administrator	10/15/2013 Date	MARY MANNING Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature. Signature of employer/plan sponsor	10/15/2013 Date	MARY MANNING Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 575
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 265	
b Retired or separated participants receiving benefits.....	6b 8	
c Other retired or separated participants entitled to future benefits.....	6c 137	
d Subtotal. Add lines 6a , 6b , and 6c	6d 410	
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 0	
f Total. Add lines 6d and 6e	6f 410	
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g 387	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 92	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2S 2T 3H		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics 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
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 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
		2012
		This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>RS MEDICAL 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>INTERNATIONAL REHABILITATIVE SCIENC S, INC.</u>	D Employer Identification Number (EIN) <u>91-1490213</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
SPECTRUM PENSION CONSULTANTS, INC.

91-1035498

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

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

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

SPECTRUM PENSION CONSULTANTS, INC.

91-1035498

(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?
64	SERVICE PROVIDER	60014	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

SLOY, DAHL & HOLST, INC.

93-0989022

(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?
26 27	SERVICE PROVIDER	89987	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.	

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:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<div>SCHEDULE D (Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div>		<div>DFE/Participating Plan Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2012</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012					
A Name of plan RS MEDICAL 401(K) PLAN				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 INTERNATIONAL REHABILITATIVE SCIENC S, INC.				D Employer Identification Number (EIN) 91-1490213	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: MORLEY STABLE VALUE FUND					
b Name of sponsor of entity listed in (a): MORLEY STABLE VALUE FUND					
c EIN-PN 93-6274329-001		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 464449	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	

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

Schedule D (Form 5500) 2012 v. 120126

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012		
A Name of plan RS MEDICAL 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 INTERNATIONAL REHABILITATIVE SCIENC S, INC.	D Employer Identification Number (EIN) 91-1490213	

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	16398	443
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	12161	174
(2) Participant contributions	1b(2)	58549	689
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	276449	238514
(9) Value of interest in common/collective trusts.....	1c(9)	691296	464449
(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)	15115417	15620755
(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	16170270	16325024

Liabilities

g Benefit claims payable	1g	3350	
h Operating payables	1h	200	0
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	3550	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	16166720	16325024
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	285249	
(B) Participants	2a(1)(B)	1357345	
(C) Others (including rollovers)	2a(1)(C)	12748	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1655342
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)	8254	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		8254
(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)	397851	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		397851
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(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

		(a) Amount	(b) Total
(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)		1472670
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		3534117

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3090563	
(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)		3090563
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		135758
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	59490	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	89987	
(4) Other	2i(4)	15	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		149492
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3375813

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		158304
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: **GEFFEN MESHER & COMPANY, P.C.**

(2) EIN: **93-1042710**

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 lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

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? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

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.).....

	Yes	No	Amount
4a	X		689
4b		X	

	Yes	No	Amount
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.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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)

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

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 2012 This Form is Open to Public Inspection.
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>RS MEDICAL 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>INTERNATIONAL REHABILITATIVE SCIENC S, INC.</u>	D Employer Identification Number (EIN) <u>91-1490213</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>42-1558009</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (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
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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
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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 lines 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 lines 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 lines 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 lines 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 lines 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 lines 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 line 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 lines (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 line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

RS MEDICAL 401(K) PLAN

FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

(WITH INDEPENDENT AUDITORS' REPORT)

RS MEDICAL 401(k) PLAN

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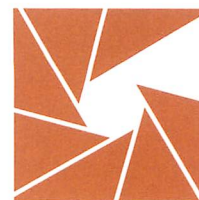
4 Statements of changes in net assets available for benefits

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GeffenMesher

INDEPENDENT AUDITORS' REPORT

Plan Administrator
RS Medical 401(k) Plan
Vancouver, Washington

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of RS Medical 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting our audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Charles Schwab Bank, the asset custodian of the Plan as of December 31, 2012 and 2011 and for the period November 1, 2011 to December 31, 2012 and MassMutual Life Insurance Company, the asset custodian of the Plan for the period January 1, 2011 to October 31, 2011, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the asset custodians hold the Plan's investment assets and execute investment transactions. The Plan administrator has obtained a certification from the asset custodians as of and for the years ended December 31, 2012 and 2011, that the information provided to the Plan administrator by the asset custodians is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of delinquent participant contributions and schedule of assets (held at end of year), which are the responsibility of plan management, are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedules referred to above.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the asset custodians, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Geffen Mesher & Company, P.C.

October 14, 2013

RS MEDICAL 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31,	2012	2011
ASSETS		
Receivables		
Employer contributions	\$ 174	\$ 12,161
Participant contributions	689	58,549
Notes receivable from participants	238,514	276,449
	239,377	347,159
Investments, at fair value		
Noninterest-bearing cash	443	16,398
Value of interest in registered investment companies	15,620,755	15,115,417
Value of interest in common/collective trusts	473,366	691,296
	16,094,564	15,823,111
	16,333,941	16,170,270
LIABILITIES		
Other liabilities		200
Excess contributions payable	101,832	
	101,832	200
Net assets reflecting investments at fair value	16,232,109	16,170,070
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	(8,917)	
Net assets available for benefits	\$ 16,223,192	\$ 16,170,070

RS MEDICAL 401(k) PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended December 31,	2012	2011
ADDITIONS TO NET ASSETS ATTRIBUTABLE TO		
Contributions		
Employer contributions	\$ 285,249	\$ 315,667
Participant contributions	1,255,513	1,680,926
Participant rollovers	12,748	275,065
	1,553,510	2,271,658
Investment income		
Net appreciation (depreciation) in fair value of registered investment companies	1,472,670	(361,369)
Interest and dividends	397,851	379,666
Other income		47,926
	1,870,521	66,223
Interest income on notes receivable from participants	8,254	20,816
	3,432,285	2,358,697
DEDUCTIONS FROM NET ASSETS ATTRIBUTABLE TO		
Benefits paid to participants		
	3,093,913	2,401,529
Deemed distributions of notes receivable from participants	135,758	68,982
Administrative expenses	149,492	38,861
	3,379,163	2,509,372
Net change	53,122	(150,675)
Net assets available for benefits		
Beginning of year	16,170,070	16,320,745
End of year	\$ 16,223,192	\$ 16,170,070

YEARS ENDED DECEMBER 31, 2012 AND 2011

1. Description of Plan

The following description of the RS Medical 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a 401(k) defined contribution plan covering all employees of International Rehabilitative Sciences, Inc. (dba RS Medical) (the "Plan Sponsor") and its wholly-owned subsidiary, Meagan Medical, Inc. (collectively, the "Companies") who have completed 90 days of service, are not in an excluded employee group and have attained the age of 21. The following employee groups are not covered under the Plan: union employees, non-resident aliens with no U.S. earned income, part-time temporary or seasonal employees who are not regularly scheduled to work 1,000 hours in a Plan year, leased employees, independent contractors and commission-only employees who receive no benefits. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Plan's administrative committee is responsible for oversight of the Plan, determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Plan amendments

During 2012, the Plan was amended and restated, effective January 1, 2012. The Plan was amended to update the definition of eligible Plan compensation to include bonuses, to increase the automatic enrollment deferral rate from 3% to 6% of participants' eligible Plan compensation and to remove installment payments as a distribution option. The amendment and restatement did not have a material effect on the presentation or disclosure in the 2012 or 2011 financial statements. The following descriptions reflect the Plan as amended and restated.

Contributions

Each year, participants may contribute up to 100% of pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans, as defined in the Plan. Participant salary deferral contributions are made voluntarily, subject to certain limits set by the Internal Revenue Code ("IRC"). The Plan permits pretax and Roth participant contributions. The Plan had an Eligible Automatic Contribution Arrangement, whereby all newly eligible participants were automatically enrolled at a deferral rate of 3% of participants' eligible Plan compensation unless they affirmatively elected to not participate in the Plan. Automatically enrolled participants had automatic annual increases of 1% each year to the deferral rate, until the rate reached 6% of participants' eligible Plan compensation. Effective July 1, 2012, eligible participants are automatically enrolled at a 6% deferral rate, with no automatic annual increase. Participants direct the investment of their contributions and any employer contributions into various investment options offered by the Plan. The Plan currently offers various registered investment companies and a common/collective trust as investment options for participants. The Companies may make discretionary matching contributions. For the years ended December 31, 2012 and 2011, the Companies contributed 50% of participants' contributions up to 3% of participants' salaries.

YEARS ENDED DECEMBER 31, 2012 AND 2011

1. Description of Plan (continued)

Participant accounts

Each participant's account is credited with the participant's contribution and allocations of the Companies' contribution and Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances or specific participant transactions, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in benefits derived from employer contributions and earnings thereon is based on years of service in accordance with a graduated scale. A participant is 100% vested after six years of credited service.

Notes receivable from participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balances. The loans are secured by the vested balances in the participants' accounts and bear interest at rates of 2% above the prime rate as published in *USA Today*. Rates range from 5.25% to 7.00%, which are commensurate with local prevailing rates as determined periodically by the Plan administrator. Principal and interest is paid ratably through regular payroll deductions.

Payment of benefits

Benefits equal to the vested value of participants' accounts are payable upon retirement, termination, permanent disability or death. Partial or full withdrawal of participants' account balances are also available under certain circumstances described in the Plan document. Dependent on the circumstances, participants may be able to elect lump sum payments.

Forfeited accounts

At December 31, 2012 and 2011, forfeited nonvested accounts totaled approximately \$35,800 and \$1,600. Forfeitures may be used to pay Plan administrative expenses or may be used to reduce future employer contributions. In 2012 and 2011, employer contributions were reduced by approximately \$-0- and \$63,500 from forfeited non-vested accounts (see Note 6).

Terminated participants

The "vested" portion of participants' accounts will be paid as soon as administratively feasible and practicable after the participants terminate employment.

2. Summary of significant accounting policies

Basis of accounting

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

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measure attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the

YEARS ENDED DECEMBER 31, 2012 AND 2011

2. Summary of significant accounting policies (continued)

Basis of accounting (continued)

terms of the Plan. The statement of net assets available for benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The statement of changes in net assets available for benefits is prepared using the contract value basis for fully benefit-responsive investment contracts.

Use of estimates

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

Investment valuation and income recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's administrative committee determines the Plan's valuation policies utilizing information provided by the investment advisers and custodians. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2012 and 2011. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a deemed distribution is recorded.

Excess contributions payable

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service ("IRS") are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2012 excess contributions to the applicable participants prior to March 15, 2013. There were no 2011 excess contributions.

Payment of benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid directly by the Companies and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

RS MEDICAL 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEARS ENDED DECEMBER 31, 2012 AND 2011

2. Summary of significant accounting policies (continued)

Reclassifications

Certain 2011 balances have been reclassified in order to conform to the 2012 presentation.

Subsequent events

The Plan has evaluated subsequent events through October 14, 2013, which is the date these financial statements were available to be issued. Subsequent to year end, the Plan was amended and restated effective January 1, 2013. The restatement changed the definition of excluded employee groups permitting independent contractors and commission-only employees who receive no benefits to participate in the Plan. The restatement also removed the 90-day service requirement for Plan participation and implemented, effective March 1, 2013, automatic enrollment at 6% of participants' eligible compensation for all eligible Plan participants, except those who have in effect a salary reduction agreement as of March 1, 2013, provided that the elective deferral amount is at least equal to 6% of the participants' eligible compensation.

3. Certified Plan assets

The Plan's assets are held by Charles Schwab Bank ("Charles Schwab"), the asset custodian of the Plan as of December 31, 2012 and 2011 and for the period November 1, 2011 to December 31, 2012 and MassMutual Life Insurance Company ("MassMutual"), the asset custodian for the period January 1, 2011 to October 31, 2011. The following information included in the accompanying financial statements and supplemental schedule of assets (held at end of year) was obtained from data that has been prepared and certified as complete and accurate by the asset custodians:

	December 31, 2012		December 31, 2011	
	Number of shares/units	Value	Number of shares/units	Value
Noninterest-bearing cash	N/A	\$ 443	N/A	\$ 16,398
Registered investment companies				
Aberdeen Intl Equity Fd Inst Service	38,628	562,034		
Alliancebern High Income Advisor	80,228	762,968		
Amana Trust Growth Fund	23,573	633,884	69,364	1,681,393
Amana Income Fund	2,071	70,919	2,355	74,785
BlackRock Health Science Oppty A			15,704	447,257
BlackRock Latin America Class A	132	8,027	119	6,798
Brown Capital Mgmt Small Co Fd Inv Cl	10,862	549,486	1,442	63,137
FBR Mutual Large Cap Financial Fund Inv			130,197	1,492,061
First Eagle Gold Fund Cl A	1,046	28,640	1,076	31,150
Guggenheim Mid Cap Value A	1,670	51,405	960	28,279
Heartland Value Plus Fund	1,492	44,285	1,493	41,389
Hennessy Eqty and Incm Fd Inv Cl	304,804	4,294,685		
Hennessy Large Cap Financial Fd Inv Cl	118,771	1,737,624		
Invesco Energy Fund Cl A	22,989	860,704	35,740	1,357,396
Lord Abbett Short Duration Incm I	20,186	93,863		

(Continued)

RS MEDICAL 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEARS ENDED DECEMBER 31, 2012 AND 2011

3. Certified Plan assets (continued)

	December 31, 2012		December 31, 2011	
	Number of shares/units	Value	Number of shares/units	Value
Registered investment companies (continued)				
Meridian Growth Fund	2,373	94,393	2,022	84,162
Franklin Templeton Mutual European Fd Cl A	372	7,714	606	11,265
Nuveen Real Estate Securities Fund I	53,234	1,131,750	66,450	1,260,551
Oakmark Equity Income Fd I			207,390	5,609,907
Oppenheimer Developing Markets Cl A	32,234	1,137,546	2,118	62,109
Permanent Portfolio	10,063	489,457	3,968	182,879
PIMCO Total Return Fund Instl Class	29,221	328,441	57,785	628,132
T. Rowe Price Health Sciences Fd	1,214	50,058		
T. Rowe Price Global Technology	210,108	2,126,296	163,632	1,464,508
Franklin Templeton Global Bond Fd Advisor Cl	32,868	438,459	40,903	505,971
Vanguard GNMA Fund Investor Shs	10,826	118,117	7,433	82,288
Common/collective trusts, at contract value				
Morley Stable Value Fund	19,326	464,449		
Charles Schwab Stable Value Fund			35,333	691,296
		\$ 16,085,647		\$ 15,823,111

During 2012 and 2011, the Plan's certified assets (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value by approximately \$1,473,000 and (\$361,000) and received interest and dividends of approximately \$398,000 and \$380,000.

4. Fair value measurements

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

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

Level 2: Inputs to the valuation methodology include:

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

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

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

RS MEDICAL 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEARS ENDED DECEMBER 31, 2012 AND 2011

4. Fair value measurements (continued)

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

The following tables set forth, by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012 and 2011:

Assets at fair value as of December 31, 2012				
	Level 1	Level 2	Level 3	Total
Noninterest-bearing cash	\$ 443			\$ 443
Registered investment companies				
Growth Funds	4,620,303			4,620,303
Blended Funds	3,170,089			3,170,089
Value Funds	6,206,632			6,206,632
Bond Funds	1,623,731			1,623,731
Total value of registered investment companies	15,620,755			15,620,755
Common/collective trusts				
Stable Value Fund		\$ 473,366		473,366
Total assets at fair value	\$ 15,621,198	\$ 473,366	\$ -0-	\$ 16,094,564

Assets at fair value as of December 31, 2011				
	Level 1	Level 2	Level 3	Total
Noninterest-bearing cash	\$ 16,398			\$ 16,398
Registered investment companies				
Growth Funds	3,833,716			3,833,716
Blended Funds	8,499,819			8,499,819
Value Funds	1,647,779			1,647,779
Bond Funds	1,134,103			1,134,103
Total value of registered investment companies	15,115,417			15,115,417
Common/collective trusts				
Stable Value Fund		\$ 691,296		691,296
Total assets at fair value	\$ 15,131,815	\$ 691,296	\$ -0-	\$ 15,823,111

Value of interest in registered investment companies and common/collective trusts is valued at the net asset value of shares held by the Plan at year end. As of December 31, 2012 and 2011, there were no unfunded commitments or restrictions on liquidation or redemption of common/collective trust shares, and shares can be redeemed daily. There have been no changes in the methodologies used at December 31, 2012 and 2011.

YEARS ENDED DECEMBER 31, 2012 AND 2011

4. Fair value measurements (continued)

The valuation methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes 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 following table summarizes the changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2011:

Fair Value Measurements Using Significant Unobservable Inputs			
	Value of interest in insurance company general account	Total Level 3 fair value measurements	
Fair value at January 1, 2011	\$ 756,917	\$ 756,917	
Realized gains (losses)	17,693	17,693	
Investment income	27,794	27,794	
Purchases	28,321	28,321	
Sales	(830,725)	(830,725)	
Fair value at December 31, 2011	\$ -0-	\$ -0-	

Gains and losses (realized and unrealized) included in changes in net assets for the year ended December 31, 2011 are reported in net appreciation in fair value of investments in the statement of changes in net assets available for benefits.

5. Party-in-interest transactions

Certain Plan investments are shares of registered investment companies managed by Charles Schwab and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan to MassMutual for the investment management services amounted to approximately \$-0- and \$11,000 for the years ended December 31, 2012 and 2011. The Plan also paid recordkeeping fees of approximately \$59,000 and \$13,000 for the years ended December 31, 2012 and 2011. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing rather than a direct payment. Fees paid by the Plan for the investment management services that were not paid through revenue sharing amounted to approximately \$90,000 and \$14,000 for the years ended December 31, 2012 and 2011. The Companies pay directly any other fees related to the Plan's operations.

YEARS ENDED DECEMBER 31, 2012 AND 2011

6. Plan termination

Although it has not expressed any intent to do so, the Companies have has the right to discontinue their contributions at any time and terminate the Plan subject to the provisions of ERISA. In the event of plan termination, the participants would become 100% vested in their employer contributions.

Subsequent to year end, the Plan administrator determined that a partial plan termination occurred for the Plan year ended December 31, 2012. Affected Plan participants became 100% vested in their employer contributions. The Plan administrator estimates that approximately \$37,000 in 2012 forfeitures will need to be restored to affected participants' accounts. Affected Plan participants' employer contributions were fully funded by the Companies as of December 31, 2012.

7. Tax status

The Plan document is a prototype non-standardized profit sharing plan with CODA that received a favorable opinion letter from the Internal Revenue Service on March 31, 2008, which stated that the Plan, as then designed, was in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the opinion letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2012 and 2011, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2009.

8. Risks and uncertainties

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

RS MEDICAL 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEARS ENDED DECEMBER 31, 2012 AND 2011

9. Reconciliation of financial statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2012 and 2011 to Form 5500:

	2012	2011
Net assets available for benefits per the financial statements	\$ 16,223,192	\$ 16,170,070
Benefit claims payable		(3,350)
Excess contributions payable	101,832	
Net assets available for benefits per Form 5500	\$ 16,325,024	\$ 16,166,720

The following is a reconciliation of additions to net assets per the financial statements for the years ended December 31, 2012 and 2011 to total income per Form 5500:

	2012	2011
Additions to net assets per the financial statements	\$ 3,432,285	\$ 2,358,697
Excess contributions payable	101,832	
Other income		(47,926)
Total income per Form 5500	\$ 3,534,117	\$ 2,310,771

The following is a reconciliation of total deductions per the financial statements for the years ended December 31, 2012 and 2011 to total expenses per Form 5500:

	2012	2011
Total deductions per the financial statements	\$ 3,379,163	\$ 2,509,372
Excess contributions recorded as an offset to participant contributions on prior year financial statements		6,874
Benefits paid directly to participants, requested in 2011 and paid in 2012	(3,350)	3,350
Total expenses per Form 5500	\$ 3,375,813	\$ 2,519,596

SUPPLEMENTAL SCHEDULES

RS MEDICAL 401(k) PLAN
SCHEDULE H, PART IV, ITEM a -
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2012

EIN: 91-1490213
PLAN #001

Participant contributions transferred late to the Plan		Total that constitutes nonexempt prohibited transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program ("VFCP") and Prohibited Transaction Exemption 2002-51
Check here if Late Participant Loan Repayments are included:		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
	\$ 689	\$ -0-	\$ 689	\$ -0-	\$ -0-

RS MEDICAL 401(k) PLAN
SCHEDULE H, PART IV, ITEM i -
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2012

EIN: 91-1490213
PLAN #001

(a)	(b) Identity of issuer, 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
*	Charles Schwab Funds	Noninterest-bearing cash; N/A	**	\$ 443
	Aberdeen Funds	Intl Equity Fd Inst Service; 38,628 shares	**	562,034
	Alliancebern Funds	High Income Advisor; 80,228 shares	**	762,968
	Amana Funds	Trust Growth Fund; 23,573 shares	**	633,884
	Amana Funds	Income Fund; 2,071 shares	**	70,919
	BlackRock Funds	Latin America Class A; 132 shares	**	8,027
	Brown Capital Mgmt Funds	Small Co Fd Inv Cl; 10,862 shares	**	549,486
	First Eagle Funds	Gold Fund Cl A; 1,046 shares	**	28,640
	Guggenheim Funds	Mid Cap Value A; 1,670 shares	**	51,405
	Heartland Funds	Value Plus Fund; 1,492 shares	**	44,285
	Hennessy Funds	Eqty and Incm Fd Inv Cl; 304,804 shares	**	4,294,685
	Hennessy Funds	Large Cap Financial Fd Inv Cl; 118,771 shares	**	1,737,624
	Invesco Funds	Energy Fund Cl A; 22,989 shares	**	860,704
	Lord Abbett Funds	Short Duration Incm I; 20,186 shares	**	93,863
	Meridian Funds	Growth Fund; 2,373 shares	**	94,393
	Franklin Templeton Funds	Mutual European Fd Cl A; 372 shares	**	7,714
	Nuveen Funds	Real Estate Securities Fund I; 53,234 shares	**	1,131,750
	Oppenheimer Funds	Developing Markets Cl A; 32,234 shares	**	1,137,546
	Permanent Funds	Portfolio; 10,063 shares	**	489,457
	PIMCO Funds	Total Return Fund Instl Class; 29,221 shares	**	328,441
	T. Rowe Price Funds	Health Sciences Fd; 1,214 shares	**	50,058
	T. Rowe Price Funds	Global Technology; 210,108 shares	**	2,126,296
	Franklin Templeton Funds	Global Bond Fd Advisor Cl; 32,868 shares	**	438,459
	Vanguard Funds	GNMA Fund Investor Shs; 10,826 shares	**	118,117
	Morley Funds	Stable Value Fund; 19,326 shares	**	464,449
*	Participant loans	Interest rates ranging from 5.25% to 7.00% with maturity dates through 2017	-0-	238,514
				<u>\$ 16,324,161</u>

*Party-in-interest

**Cost information has been omitted as all investments are participant directed.

Attachment to 2012 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name RS Medical 401(k) Plan

EIN: 91-1490213

Plan Sponsor's Name International Rehabilitative Sciences, Inc.

PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	ABERDEEN INTL EQUITY FD INST SERVIC	MUTUAL FUNDS	527,587	562,034
	ALLIANCEBERN HIGH INCOME ADVISOR	MUTUAL FUNDS	723,337	762,968
	AMANA INCOME FUND	MUTUAL FUNDS	66,272	70,919
	AMANA TRUST GROWTH FUND	MUTUAL FUNDS	572,600	633,883
	BLACKROCK LATIN AMERICA CLASS A	MUTUAL FUNDS	7,930	8,027
	BROWN CAP MGMT SMALL CO FD INV CL	MUTUAL FUNDS	521,005	549,486
	FIRST EAGLE GOLD FUND CL A	MUTUAL FUNDS	32,844	28,639

Attachment to 2012 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name RS Medical 401(k) Plan

EIN: 91-1490213

Plan Sponsor's Name International Rehabilitative Sciences, Inc.

PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	GUGGENHEIM MID CAP VAL A	MUTUAL FUNDS	51,824	51,404
	HEARTLAND VALUE PLUS FUND	MUTUAL FUNDS	40,702	44,285
	HENNESSY EQTY AND INCM FD INV CL	MUTUAL FUNDS	4,201,640	4,294,684
	HENNESSY LRG CAP FINANCIAL FD INV C	MUTUAL FUNDS	1,403,579	1,737,623
	INVESCO ENERGY FD CL A	MUTUAL FUNDS	854,041	860,703
	LORD ABBETT SHORT DURATION INCM I	MUTUAL FUNDS	93,000	93,863
	MERIDIAN GROWTH FUND	MUTUAL FUNDS	102,046	94,392

Attachment to 2012 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name RS Medical 401(k) Plan

EIN: 91-1490213

Plan Sponsor's Name International Rehabilitative Sciences, Inc.

PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	MUTUAL EUROPEAN FUND CL A	MUTUAL FUNDS	6,952	7,714
	NUVEEN REAL ESTATE SECURITIES FUND	MUTUAL FUNDS	1,025,983	1,131,750
	OPPENHEIMER DEVELOPING MKTS CL A	MUTUAL FUNDS	1,060,768	1,137,545
	PERMANENT PORTFOLIO	MUTUAL FUNDS	489,467	489,457
	PIMCO TOTAL RETURN FUND INSTL CLASS	MUTUAL FUNDS	322,563	328,441
	T ROWE PRICE HEALTH SCIENCES FD	MUTUAL FUNDS	50,939	50,058
	T. ROWE PRICE GLOBAL TECHNOLOGY	MUTUAL FUNDS	2,026,588	2,126,296

Attachment to 2012 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name RS Medical 401(k) Plan

EIN: 91-1490213

Plan Sponsor's Name International Rehabilitative Sciences, Inc.

PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	TEMPLETON GLOBAL BOND FD ADVISOR CL	MUTUAL FUNDS	430,031	438,458
	VANGUARD GNMA FUND INVESTOR SHS	MUTUAL FUNDS	120,110	118,116
	MORLEY STABLE VALUE FD	COLLECTIVE INVESTMENT TRUSTS	461,596	464,449
*	CHARLES SCHWAB	Non-interest bearing cash	443	443
*	PARTICIPANT LOANS	Interest rates 5.25% to 7.00%, maturity dates through 2017	0	238,514