

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="text-align: center; font-size: 1.5em; font-weight: bold;">2012</div><br><br><b>This Form is Open to Public Inspection</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                          |                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                           |
| 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:                                                                             | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____                         |
| B This return/report is:                                                                                 | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months). |
| C If the plan is a collectively-bargained plan, check here. . . . .                                      | <input type="checkbox"/>                                                                                                                                                                                                                  |
| D Check box if filing under:                                                                             | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                 |

|                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------------|--|
| <b>Part II</b>                                                                                                                                                                                                                         | <b>Basic Plan Information</b> —enter all requested information                                                                                                                                                                                                                                                                         |                                                                     |                                                             |                                                             |  |
| <b>1a</b> Name of plan<br><u>OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT</u>                                                                                                                                                     | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>003</u></td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/><u>01/01/2009</u></td> </tr> </table>                        | <b>1b</b> Three-digit plan number (PN) ▶                            | <u>003</u>                                                  | <b>1c</b> Effective date of plan<br><u>01/01/2009</u>       |  |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                                               | <u>003</u>                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                             |                                                             |  |
| <b>1c</b> Effective date of plan<br><u>01/01/2009</u>                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><br><u>OHIO GASTROENTEROLOGY GROUP, INC.</u><br><br><u>3820 OLENTANGY RIVER ROAD</u><br><u>COLUMBUS, OH 43214</u> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><b>2b</b> Employer Identification Number (EIN)<br/><u>31-0834038</u></td> </tr> <tr> <td><b>2c</b> Sponsor's telephone number<br/><u>614-754-5500</u></td> </tr> <tr> <td><b>2d</b> Business code (see instructions)<br/><u>621111</u></td> </tr> </table> | <b>2b</b> Employer Identification Number (EIN)<br><u>31-0834038</u> | <b>2c</b> Sponsor's telephone number<br><u>614-754-5500</u> | <b>2d</b> Business code (see instructions)<br><u>621111</u> |  |
| <b>2b</b> Employer Identification Number (EIN)<br><u>31-0834038</u>                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2c</b> Sponsor's telephone number<br><u>614-754-5500</u>                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2d</b> Business code (see instructions)<br><u>621111</u>                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |

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

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

|                                                                                                            |                                                                                                 |                               |                                                                                    |
|------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-------------------------------|------------------------------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                           | Filed with authorized/valid electronic signature.<br><br><b>Signature of plan administrator</b> | <u>10/15/2013</u><br><br>Date | <u>TIANA M DAVIS</u><br><br>Enter name of individual signing as plan administrator |
| <b>SIGN HERE</b>                                                                                           | <b>Signature of employer/plan sponsor</b>                                                       | Date                          | Enter name of individual signing as employer or plan sponsor                       |
| <b>SIGN HERE</b>                                                                                           | <b>Signature of DFE</b>                                                                         | 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)                                             |

|                                                                                                                                                                                                                                                                                                                                                                                                                               |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address<br><br>OHIO GASTROENTEROLOGY GROUP, INC.<br><br>3820 OLENTANGY RIVER ROAD<br>COLUMBUS, OH 43214                                                                                                                                                                      |           | <b>3b</b> Administrator's EIN<br>31-0834038                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                               |           | <b>3c</b> Administrator's telephone number<br>614-754-5500                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>4</b> 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:<br><b>a</b> Sponsor's name                                                                                                                                                                                                             |           | <b>4b</b> EIN<br><br><b>4c</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                       |           | <b>5</b> 160                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                                                                        |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>a</b> Active participants.....                                                                                                                                                                                                                                                                                                                                                                                             | <b>6a</b> | 146                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                                                                                                                                                                                                                                                                                            | <b>6b</b> | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                                                                                                                                                                                                                                                                                             | <b>6c</b> | 21                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                                                                                                                                      | <b>6d</b> | 167                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....                                                                                                                                                                                                                                                                                                                     | <b>6e</b> | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                                                                                                                                       | <b>6f</b> | 167                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....                                                                                                                                                                                                                                                                                | <b>6g</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....                                                                                                                                                                                                                                                                                    | <b>6h</b> | 7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                                          |           | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>1C 1G                                                                                                                                                                                                                                                         |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                   |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                 |           | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                     |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                             |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br>(3) <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |           | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input type="checkbox"/> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |

|                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2012</b><br><br><b>This Form is Open to Public Inspection</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

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

▶ **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.

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT</u>                                                         | <b>B</b> Three-digit plan number (PN) ▶ <u>003</u>                                                                                                      |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><u>OHIO GASTROENTEROLOGY GROUP, INC.</u>                      | <b>D</b> Employer Identification Number (EIN)<br><u>31-0834038</u>                                                                                      |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |

|                                                                                                                                                                                                                 |                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| <b>Part I</b>                                                                                                                                                                                                   | <b>Basic Information</b>    |
| <b>1</b> Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2012</u>                                                                                                                               |                             |
| <b>2</b> Assets:                                                                                                                                                                                                |                             |
| <b>a</b> Market value .....                                                                                                                                                                                     | <b>2a</b> <u>4064684</u>    |
| <b>b</b> Actuarial value .....                                                                                                                                                                                  | <b>2b</b> <u>4064684</u>    |
| <b>3</b> Funding target/participant count breakdown:                                                                                                                                                            |                             |
| <b>a</b> For retired participants and beneficiaries receiving payment.....                                                                                                                                      | <b>3a</b> <u>0</u>          |
| <b>b</b> For terminated vested participants.....                                                                                                                                                                | <b>3b</b> <u>8</u>          |
| <b>c</b> For active participants:                                                                                                                                                                               |                             |
| (1) Non-vested benefits.....                                                                                                                                                                                    | <b>3c(1)</b> <u>6483</u>    |
| (2) Vested benefits.....                                                                                                                                                                                        | <b>3c(2)</b> <u>3648550</u> |
| (3) Total active .....                                                                                                                                                                                          | <b>3c(3)</b> <u>173</u>     |
| <b>d</b> Total .....                                                                                                                                                                                            | <b>3d</b> <u>181</u>        |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b) .....                                                                                                                   | <input type="checkbox"/>    |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                       | <b>4a</b>                   |
| <b>b</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 ..... | <b>4b</b>                   |
| <b>5</b> Effective interest rate .....                                                                                                                                                                          | <b>5</b> <u>6.98 %</u>      |
| <b>6</b> Target normal cost.....                                                                                                                                                                                | <b>6</b> <u>1542593</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.

|                                                            |  |                                        |
|------------------------------------------------------------|--|----------------------------------------|
| <b>SIGN HERE</b>                                           |  | <u>09/25/2013</u>                      |
| Signature of actuary                                       |  | Date                                   |
| <u>SCOTT R. MCHENRY</u>                                    |  | <u>11-06614</u>                        |
| Type or print name of actuary                              |  | Most recent enrollment number          |
| <u>MCHENRY ADVISERS, INC</u>                               |  | <u>800-805-9538</u>                    |
| Firm name                                                  |  | Telephone number (including area code) |
| <u>134 EAST MAIN STREET</u><br><u>NEW ALBANY, OH 43054</u> |  |                                        |
| Address of the firm                                        |  |                                        |

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

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

**Schedule SB (Form 5500) 2012**  
**v. 120126**

| Part II Beginning of Year Carryover Prefunding Balances                                                                             |                       |                        |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
|                                                                                                                                     | (a) Carryover balance | (b) Prefunding balance |
| 7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                   | 0                     | 146864                 |
| 8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                | 0                     | 0                      |
| 9 Amount remaining (line 7 minus line 8) .....                                                                                      | 0                     | 146864                 |
| 10 Interest on line 9 using prior year's actual return of <u>-3.14</u> % .....                                                      |                       | -4611                  |
| 11 Prior year's excess contributions to be added to prefunding balance:                                                             |                       |                        |
| a Present value of excess contributions (line 38a from prior year) .....                                                            |                       | 391289                 |
| b Interest on (a) using prior year's effective interest rate of <u>5.85</u> % except as otherwise provided (see instructions) ..... |                       | 22890                  |
| c Total available at beginning of current plan year to add to prefunding balance .....                                              |                       | 414179                 |
| d Portion of (c) to be added to prefunding balance .....                                                                            |                       | 414179                 |
| 12 Other reductions in balances due to elections or deemed elections .....                                                          | 0                     | 556432                 |
| 13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                               | 0                     | 0                      |

| Part III Funding Percentages                                                                                                                                        |    |          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------|
| 14 Funding target attainment percentage .....                                                                                                                       | 14 | 110.99 % |
| 15 Adjusted funding target attainment percentage .....                                                                                                              | 15 | 110.99 % |
| 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 | 100.00 % |
| 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<br>(MM-DD-YYYY)                                                          | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
| 05/14/2012                                                                        | 542750                            | 0                               |                          |                                   |                                 |
| 08/13/2012                                                                        | 552750                            | 0                               |                          |                                   |                                 |
| 11/01/2012                                                                        | 532167                            | 0                               |                          |                                   |                                 |
| 12/08/2013                                                                        | 587333                            | 0                               |                          |                                   |                                 |
| 08/19/2013                                                                        | 129528                            | 0                               |                          |                                   |                                 |
|                                                                                   |                                   |                                 | Totals ►                 | 18(b)                             | 2344528                         |
|                                                                                   |                                   |                                 |                          | 18(c)                             | 0                               |

|                                                                                                                               |                                                                     |         |
|-------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|---------|
| 19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year: |                                                                     |         |
| a Contributions allocated toward unpaid minimum required contributions from prior years. ....                                 | 19a                                                                 | 0       |
| b Contributions made to avoid restrictions adjusted to valuation date .....                                                   | 19b                                                                 | 0       |
| c Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....              | 19c                                                                 | 2224968 |
| 20 Quarterly contributions and liquidity shortfalls:                                                                          |                                                                     |         |
| a Did the plan have a "funding shortfall" for the prior year? .....                                                           | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |         |
| b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....              | <input type="checkbox"/> Yes <input type="checkbox"/> No            |         |
| c If line 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 |
|                                                            |         |         |         |

**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

|                                                                                                                                                                                              |                       |                       |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                       |                       |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>5.54% | 2nd segment:<br>6.85% | 3rd segment:<br>7.52 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....                                                                                                                                                  |                       |                       |                        | <b>21b</b> 0                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                       |                       |                        | <b>22</b> 62                                        |
| <b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                       |                       |                        |                                                     |

**Part VI Miscellaneous Items**

|                                                                                                                                                                        |                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. .... | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....                                      | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....                             | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....                                    | <b>27</b>                                                           |

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

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

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6) .....                                                                                                                                           | <b>31a</b>          | 1542593            |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>          | 402564             |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 0                   | 0                  |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |               |
| <b>33</b> 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 ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...                                                            | <b>34</b>           | 1140029            |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                | 0                   | 0                  | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  | <b>36</b>           | 1140029            |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                  | <b>37</b>           | 2224968            |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       | <b>38a</b>          | 1084939            |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          | 0                  |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years.....                                                                                                                   | <b>40</b>           | 0                  |               |

**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**

|                                                                                                |                                                                                                                         |  |  |
|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:                |                                                                                                                         |  |  |
| <b>a</b> Schedule elected .....                                                                | <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                               |  |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....               | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 |  |  |
| <b>42</b> Amount of acceleration adjustment .....                                              | <b>42</b>                                                                                                               |  |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years ..... | <b>43</b>                                                                                                               |  |  |

|                                                                                                                                                                                                               |                                                                                                                                                                                                                |                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br>Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | <b>Service Provider Information</b><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|                                                                                                                                                                                                               |                                                                                                                                                                                                                | <b>2012</b>                                    |
|                                                                                                                                                                                                               |                                                                                                                                                                                                                | <b>This Form is Open to Public Inspection.</b> |

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

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

**Part I Service Provider Information (see instructions)**

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

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

**b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

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

---

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

---

---

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

---

---

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

---

---

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

---

---

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

---

---

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

---

---

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

---

---

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

---

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

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

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

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

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

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

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

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

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

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

**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<br>(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<br>(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<br>(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.

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

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2012</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2012 or fiscal plan year beginning <b>01/01/2012</b> and ending <b>12/31/2012</b>                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                                          |
| <b>A</b> Name of plan<br><b>OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT</b>                                                                                                                                                                                        | <b>B</b> Three-digit plan number (PN) <b>►</b>                                                                                                                                                                                                                               | <b>003</b>                                                                                               |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>OHIO GASTROENTEROLOGY GROUP, INC.</b>                                                                                                                                                                | <b>D</b> Employer Identification Number (EIN)<br><br><b>31-0834038</b>                                                                                                                                                                                                       |                                                                                                          |

| <b>Part I</b> | <b>Asset and Liability Statement</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 | (a) Beginning of Year | (b) End of Year |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>1</b>      | 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. <b>Round off amounts to the nearest dollar.</b> 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. |                 |                       |                 |
|               | <b>Assets</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                 |                       |                 |
| <b>a</b>      | Total noninterest-bearing cash .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1a</b>       | 0                     | 0               |
| <b>b</b>      | Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |                       |                 |
|               | <b>(1)</b> Employer contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1b(1)</b>    | 556322                | 716861          |
|               | <b>(2)</b> Participant contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1b(2)</b>    |                       |                 |
|               | <b>(3)</b> Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1b(3)</b>    |                       |                 |
| <b>c</b>      | General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
|               | <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1c(1)</b>    | 49234                 | 1527            |
|               | <b>(2)</b> U.S. Government securities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(2)</b>    |                       |                 |
|               | <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                       |                 |
|               | <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(3)(A)</b> |                       |                 |
|               | <b>(B)</b> All other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(3)(B)</b> |                       |                 |
|               | <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                 |                       |                 |
|               | <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(4)(A)</b> |                       |                 |
|               | <b>(B)</b> Common .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(4)(B)</b> | 65771                 | 147108          |
|               | <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1c(5)</b>    | 299199                | 351028          |
|               | <b>(6)</b> Real estate (other than employer real property) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1c(6)</b>    |                       |                 |
|               | <b>(7)</b> Loans (other than to participants) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>1c(7)</b>    |                       |                 |
|               | <b>(8)</b> Participant loans .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(8)</b>    |                       |                 |
|               | <b>(9)</b> Value of interest in common/collective trusts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(9)</b>    |                       |                 |
|               | <b>(10)</b> Value of interest in pooled separate accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>1c(10)</b>   |                       |                 |
|               | <b>(11)</b> Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(11)</b>   |                       |                 |
|               | <b>(12)</b> Value of interest in 103-12 investment entities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(12)</b>   |                       |                 |
|               | <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(13)</b>   | 3097809               | 5458780         |
|               | <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(14)</b>   |                       |                 |
|               | <b>(15)</b> Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(15)</b>   |                       |                 |

| <b>1d</b> Employer-related investments:                              |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 4068335               | 6675304         |

**Liabilities**

|                                                                           |           |   |   |
|---------------------------------------------------------------------------|-----------|---|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |   |   |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |   |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |   |   |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |   |   |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 0 |

**Net Assets**

|                                                           |           |         |         |
|-----------------------------------------------------------|-----------|---------|---------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 4068335 | 6675304 |
|-----------------------------------------------------------|-----------|---------|---------|

**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 |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 2344528    |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> |            |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 2344528   |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> |            |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> |            |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> |            |           |
| (G) Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                                     | <b>2b(1)(G)</b> |            | 0         |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 212141     |           |
| (D) Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                         | <b>2b(2)(D)</b> |            | 212141    |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> | 239119     |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> | 229102     |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 10017     |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> |            |           |
| (C) Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....                | <b>2b(5)(C)</b> |            | 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) |            | 278357    |
| c Other income.....                                                                            | 2c     |            |           |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 2845043   |

**Expenses**

|                                                                                     |       |        |        |
|-------------------------------------------------------------------------------------|-------|--------|--------|
| e Benefit payment and payments to provide benefits:                                 |       |        |        |
| (1) Directly to participants or beneficiaries, including direct rollovers .....     | 2e(1) | 237316 |        |
| (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) |        | 237316 |
| f Corrective distributions (see instructions) .....                                 | 2f    |        |        |
| g Certain deemed distributions of participant loans (see instructions).....         | 2g    |        |        |
| h Interest expense.....                                                             | 2h    |        |        |
| i Administrative expenses: (1) Professional fees .....                              | 2i(1) |        |        |
| (2) Contract administrator fees .....                                               | 2i(2) | 758    |        |
| (3) Investment advisory and management fees .....                                   | 2i(3) |        |        |
| (4) Other .....                                                                     | 2i(4) |        |        |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                 | 2i(5) |        | 758    |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j    |        | 238074 |

**Net Income and Reconciliation**

|                                                         |       |  |         |
|---------------------------------------------------------|-------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d..... | 2k    |  | 2606969 |
| l Transfers of assets:                                  |       |  |         |
| (1) To this plan.....                                   | 2l(1) |  |         |
| (2) From this plan .....                                | 2l(2) |  |         |

**Part III Accountant's Opinion**

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

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

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

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

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

(1) Name: VEID & VEID CPA'S

(2) EIN: 54-2131378

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

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

**Part IV Compliance Questions**

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 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  |        |
| 4b |     | X  |        |

|                                                                                                                                                                                                                               | Yes | No | Amount |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|--------|
| <b>c</b> 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  |        |
| <b>4c</b>                                                                                                                                                                                                                     |     |    |        |
| <b>d</b> 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  |        |
| <b>4d</b>                                                                                                                                                                                                                     |     |    |        |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                      | X   |    | 500000 |
| <b>4e</b>                                                                                                                                                                                                                     |     |    |        |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                       |     | X  |        |
| <b>4f</b>                                                                                                                                                                                                                     |     |    |        |
| <b>g</b> 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  |        |
| <b>4g</b>                                                                                                                                                                                                                     |     |    |        |
| <b>h</b> 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  |        |
| <b>4h</b>                                                                                                                                                                                                                     |     |    |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                | X   |    |        |
| <b>4i</b>                                                                                                                                                                                                                     |     |    |        |
| <b>j</b> 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  |        |
| <b>4j</b>                                                                                                                                                                                                                     |     |    |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                           |     | X  |        |
| <b>4k</b>                                                                                                                                                                                                                     |     |    |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                            |     | X  |        |
| <b>4l</b>                                                                                                                                                                                                                     |     |    |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                  |     | X  |        |
| <b>4m</b>                                                                                                                                                                                                                     |     |    |        |
| <b>n</b> 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. ....                                      |     |    |        |
| <b>4n</b>                                                                                                                                                                                                                     |     |    |        |

**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

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2012</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

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

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

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                                                                                       |          |          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                                                                                                 | <b>1</b> | <u>0</u> |
| <b>2</b> 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):<br><br>EIN(s): _____<br><br><b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b> |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                                                                                       | <b>3</b> | <u>9</u> |

|                |                                                                                                                                                                              |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (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) |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                           |                              |                             |                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....                                                                                                                                                                                                                                                       | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A |
| <b>If the plan is a defined benefit plan, go to line 8.</b>                                                                                                                                                                                                                                                                                                               |                              |                             |                                         |
| <b>5</b> 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. <b>Date:</b> Month _____ Day _____ Year _____<br><b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b> |                              |                             |                                         |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                                                                                                                            | <b>6a</b>                    |                             |                                         |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                                | <b>6b</b>                    |                             |                                         |
| <b>c</b> 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).....                                                                                                                                                                                                                           | <b>6c</b>                    |                             |                                         |
| <b>If you completed line 6c, skip lines 8 and 9.</b>                                                                                                                                                                                                                                                                                                                      |                              |                             |                                         |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                                                                                                                        | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A |
| <b>8</b> 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?.....                                                                                                | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                   |                                   |                               |                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input checked="" type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                             |                              |                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....                                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.)..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                              | <input type="checkbox"/> Yes | <input type="checkbox"/> 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:

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

- 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): \_\_\_\_\_

**OHIO GASTROENTEROLOGY GROUP, INC.**  
**DEFINED BENEFIT PENSION PLAN**  
**FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION**  
**For the year ended December 31, 2012**

**Veid&Veid**  
CERTIFIED PUBLIC ACCOUNTANTS

**- C O N T E N T S -**

|                                                                       | <b>Page</b> |
|-----------------------------------------------------------------------|-------------|
| <b>INDEPENDENT AUDITORS' REPORT</b>                                   | <b>3-4</b>  |
| <b>FINANCIAL STATEMENTS</b>                                           |             |
| <b>Statements of Net Assets Available for Plan Benefits</b>           | <b>5</b>    |
| <b>Statement of Changes in Net Assets Available for Plan Benefits</b> | <b>6</b>    |
| <b>Statement of Accumulated Plan Benefits</b>                         | <b>7</b>    |
| <b>Statement of Changes in Accumulated Plan Benefits</b>              | <b>8</b>    |
| <b>Notes to Financial Statements</b>                                  | <b>9-16</b> |
| <b>SUPPLEMENTAL SCHEDULES</b>                                         |             |
| <b>Schedule of Assets (Held at Year End)</b>                          | <b>17</b>   |

## INDEPENDENT AUDITORS' REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of Ohio Gastroenterology Group, Inc. Defined Benefit Plan (the "Plan"), which comprise the statements of accumulated plan benefits and net assets available for benefits as of December 31, 2012 and 2011, and the related statements of changes in accumulated plan benefits and net assets available for benefits for the years then ended, the supplemental of (1) Schedule H, line 4i – Statement of Assets (Held At End of Year) 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.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

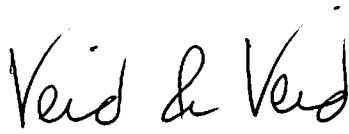
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial status of the Ohio Gastroenterology Group, Inc. Defined Benefit Plan as of and for the years ended December 31, 2012 and 2011 and the changes in its financial status for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **Report on Supplemental Information**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Form 5500 Schedule H, line 4i – Statement of Assets (Held at End of Year) for the year ended December 31, 2012, together referred to as “supplemental information” are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplemental information required by the Department of Labor’s Rules and Regulation for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the plan’s management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements and certain additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

  
Certified Public Accountants

October 11, 2013

**OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS**  
**December 31, 2012 and 2011**

|                                                       | <b>ASSETS</b>           |                         |
|-------------------------------------------------------|-------------------------|-------------------------|
|                                                       | <u>2012</u>             | <u>2011</u>             |
| <b>Money market funds</b>                             | \$ 1,527                | \$ 49,234               |
| <b>Investments, at fair market value</b>              |                         |                         |
| Common stock                                          | 147,108                 | 65,771                  |
| Partnership                                           | 351,028                 | 119,695                 |
| Mutual funds                                          | <u>5,458,780</u>        | <u>3,277,313</u>        |
| <i>Total investments</i>                              | 5,956,916               | 3,462,779               |
| <b>Receivables</b>                                    |                         |                         |
| Employer contributions                                | <u>716,861</u>          | <u>556,322</u>          |
| <i>Total receivables</i>                              | <u>716,861</u>          | <u>556,322</u>          |
| <br><b>TOTAL ASSETS</b>                               | <br><u>6,675,304</u>    | <br><u>4,068,335</u>    |
| <br><b>NET ASSETS AVAILABLE<br/>FOR PLAN BENEFITS</b> | <br><u>\$ 6,675,304</u> | <br><u>\$ 4,068,335</u> |

See accompanying notes to the financial statements.

**OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN**  
**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS**  
**For the Years Ended December 31, 2012 and 2011**

|                                                                     | <u>2012</u>         | <u>2011</u>         |
|---------------------------------------------------------------------|---------------------|---------------------|
| <b>ADDITIONS</b>                                                    |                     |                     |
| <b>Additions to net assets attributed to:</b>                       |                     |                     |
| <b>Investment income</b>                                            |                     |                     |
| Dividends, interest & capital gain distributions                    | \$ 212,141          | \$ 128,447          |
| Realized gains (losses) on sale of investments                      | 10,017              | 3,773               |
| Net (depreciation) appreciation in fair market value of investments | <u>278,357</u>      | <u>(200,300)</u>    |
| <i>Total investment income</i>                                      | 500,515             | (68,080)            |
| <b>Contributions</b>                                                |                     |                     |
| Employer                                                            | <u>2,344,528</u>    | <u>1,862,796</u>    |
| <i>Total contributions</i>                                          | <u>2,344,528</u>    | <u>1,862,796</u>    |
| <i>Total additions</i>                                              | 2,845,043           | 1,794,716           |
| <b>DEDUCTIONS</b>                                                   |                     |                     |
| <b>Deductions from net assets attributed to:</b>                    |                     |                     |
| Benefits paid to participants                                       | 237,316             | 7,488               |
| Use of forfeitures                                                  | -                   | -                   |
| Administrative fees & other expenses                                | <u>758</u>          | <u>440</u>          |
| <i>Total deductions</i>                                             | <u>238,074</u>      | <u>7,928</u>        |
| <b>NET INCREASE (DECREASE)</b>                                      | 2,606,969           | 1,786,788           |
| <b>NET ASSETS AVAILABLE FOR PLAN BENEFITS AT BEGINNING OF YEAR</b>  | <u>4,068,335</u>    | <u>2,281,547</u>    |
| <b>NET ASSETS AVAILABLE FOR PLAN BENEFITS AT END OF YEAR</b>        | <u>\$ 6,675,304</u> | <u>\$ 4,068,335</u> |

See accompanying notes to the financial statements.

**OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN**  
**STATEMENT OF ACCUMULATED PLAN BENEFITS**  
**For the Years Ended December 31, 2012 and 2011**

**ACTUARIAL PRESENT VALUE OF  
ACCUMULATED PLAN BENEFITS**

|                                                                            | <u>2012</u>                    | <u>2011</u>                    |
|----------------------------------------------------------------------------|--------------------------------|--------------------------------|
| <b>Vested benefits</b>                                                     |                                |                                |
| Participants currently receiving benefits (retirees)                       | \$ -                           | \$ -                           |
| Participants entitled to future benefits (vested terminations)             | 38,984                         | 26,279                         |
| Other participants (active)                                                | <u>6,459,356</u>               | <u>4,141,615</u>               |
| <i><b>Total vested benefits</b></i>                                        | <u>6,498,340</u>               | <u>4,167,894</u>               |
| <br><b>Non-vested benefits</b>                                             | <br><u>12,131</u>              | <br><u>10,727</u>              |
| <br><b>TOTAL ACTUARIAL PRESENT VALUE OF<br/> ACCUMULATED PLAN BENEFITS</b> | <br><u><u>\$ 6,510,471</u></u> | <br><u><u>\$ 4,178,621</u></u> |

See accompanying notes to the financial statements.

**OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN**  
**STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS**  
**For the Year Ended December 31, 2012**

|                                                                                      |                            |
|--------------------------------------------------------------------------------------|----------------------------|
| <b>ACTUARIAL PRESENT VALUE OF ACCUMULATED<br/>PLAN BENEFITS AT JANUARY 1, 2012</b>   | <b>\$ 4,178,621</b>        |
| <b>INCREASE (DECREASE) DURING THE YEAR<br/>ATTRIBUTABLE TO:</b>                      |                            |
| Benefits earned                                                                      | 2,344,528                  |
| Interest                                                                             | 227,086                    |
| Benefits paid                                                                        | (239,764)                  |
| Actuarial assumption change                                                          | -                          |
| <i>Net increase (decrease)</i>                                                       | <u>2,331,850</u>           |
| <b>ACTUARIAL PRESENT VALUE OF ACCUMULATED<br/>PLAN BENEFITS AT DECEMBER 31, 2012</b> | <b><u>\$ 6,510,471</u></b> |

See accompanying notes to the financial statements.

**OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2012 and 2011**

**NOTE A - DESCRIPTION OF THE PLAN**

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

**1. General**

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

**2. Pension Benefits**

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

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

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

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

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

**OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012 and 2011**

**NOTE A - DESCRIPTION OF THE PLAN (Continued)**

**3. Plan Termination**

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

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

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

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1. Basis of Accounting**

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

**2. Funding**

The Plan's actuary performs a valuation as of December 31 of each year to determine the minimum Company contributions required to satisfy IRS minimum funding requirements based upon the benefits to be provided by the Plan. Funding is based on a required Pension Protection Act funding method which consists of a target normal cost based upon the value of benefits expected to be accrued during the year plus an amortization over 7 years of any excess of the funding target based upon the value of benefits accrued in prior years over the value of the Plan assets. The Company follows a policy of funding an amount equal to the cash balance allocations for the year which is sufficient to satisfy the "Minimum Funding Standards" of ERISA.

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

**OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012 and 2011**

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**3. Administrative Fees**

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

**4. Estimates & Assumptions**

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

**5. Payment of Benefits**

Benefit payments to participants are recorded upon distribution.

**6. Reclassifications**

The Plan adopted FASB Codification ASC 820-10-50-1, through 50-2C, 50-2F and 50-3 with respect to the disclosure of each class of assets measured at fair value on a recurring basis in the statement of net assets available for plan benefits after initial recognition, with quantitative disclosures presented in tabular format.

**NOTE C - ACTUARIAL COST METHOD & ASSUMPTIONS**

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

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

**OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012 and 2011**

**NOTE C - ACTUARIAL COST METHOD & ASSUMPTIONS (Continued)**

|                         | For PPA Funding          | For 417(e)             | For Actuarial Equiv.     |
|-------------------------|--------------------------|------------------------|--------------------------|
| Interest Rates          | Segment 1 5.54%          | Pre-Retirement 5.50%   | Pre-Retirement 5.50%     |
|                         | Segment 2 6.85%          | Post-Retirement 5.50%  | Post-Retirement 5.50%    |
|                         | Segment 3 7.52%          |                        |                          |
|                         |                          |                        |                          |
| Pre-Retirement Turnover | None                     | None                   | None                     |
| Mortality               | None                     | None                   | None                     |
| Assumed Ret. Age        | Normal retirement age 62 |                        | Normal retirement age 62 |
|                         |                          |                        |                          |
| Post-Retirement         |                          |                        |                          |
| Mortality               | 2012 Applicable          | GAR 94 without loads   | GAR 94 without loads     |
|                         | Mortality Table from     | projected to 2002 with | Projected to 2002 with   |
|                         | Revenue Ruling 2006-27   | scale AA 50%M/50%F     | Scale AA 50% M/50%F      |

**Assumed Benefit Form for Funding**      Lump Sum

**Calculated Effective Interest Rate**      6.98%

**Cash Balance Projected Interest Crediting Rate** 5.50%

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

**NOTE D - TAX STATUS OF THE PLAN**

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

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

**OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012 and 2011**

**NOTE E – INVESTMENTS**

Investments exceeding 5% of the net assets available for benefits as of December 31, 2012 are as follows:

|                                             |           |
|---------------------------------------------|-----------|
| Blackrock Strategic Opportunity Income Fund | \$774,660 |
| Loomis Sayles Bond Fund Class I             | \$877,313 |
| Metropolitan West High Yield Bond I         | \$367,305 |
| PIMCO Emerging Local Bond Fund              | \$350,634 |
| PIMCO Total Return Fund                     | \$648,198 |
| Hatteras Core Alternative TEI Inst. Fund    | \$351,028 |

Investments exceeding 5% of the net assets available for benefits as of December 31, 2011 are as follows:

|                                             |           |
|---------------------------------------------|-----------|
| Blackrock Strategic Opportunity Income Fund | \$447,447 |
| Loomis Sayles Bond Fund Class I             | \$453,628 |
| Metropolitan West High Yield Bond I         | \$222,274 |
| PIMCO Total Return Fund                     | \$460,125 |

**NOTE F - FAIR VALUE MEASUREMENTS**

The Plan's investments are reported at fair value in the accompanying statement of net assets available for plan benefits. The United States generally accepted accounting principles provide a framework for measuring 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) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

**Level 2:** Inputs to the valuation methodology include; quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

**OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012 and 2011**

**NOTE F - 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 are descriptions of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2012 and 2011.

*Common Stocks:* Valued at the closing price reported on the active market on which the individual securities are trade (Level 1).

*Mutual Funds:* Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded (Level 1).

*Partnerships and Trusts taxed as Partnerships:* Partnerships that are publicly traded are valued at the closing price reported on the active market on which the individual securities are traded (Level 1). Partnerships and Trusts taxed as Partnerships that are privately held and not publicly traded are valued based on their calculated net asset value (NAV) based on the assets and liabilities adjusted to fair market value. Privately held Partnerships and Trusts taxed as Partnerships are treated as (Level 2) based on (NAV).

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

**Assets at Fair Value as of December 31, 2012**

|                                             | <u>Level 1</u>     | <u>Level 2</u>   | <u>Level 3</u> | <u>Total</u>       |
|---------------------------------------------|--------------------|------------------|----------------|--------------------|
| Money market                                | <u>\$1,527</u>     | -                | -              | <u>\$1,527</u>     |
| Common stocks in an industrial conglomerate | <u>\$147,108</u>   | -                | -              | <u>\$147,108</u>   |
| Partnership                                 | <u>-</u>           | <u>\$351,028</u> | -              | <u>\$351,028</u>   |
| Mutual funds:                               |                    |                  |                |                    |
| Balanced funds                              | <u>\$149,819</u>   | -                | -              | <u>\$149,819</u>   |
| Fixed income funds                          | <u>3,187,846</u>   | -                | -              | <u>3,187,846</u>   |
| Other funds                                 | <u>2,121,115</u>   | -                | -              | <u>2,121,115</u>   |
| Total mutual funds                          | <u>\$5,458,780</u> | -                | -              | <u>\$5,458,780</u> |
| Total Investments and Cash                  | <u>\$5,607,415</u> | -                | -              | <u>\$5,607,415</u> |

**OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012 and 2011**

**NOTE F - FAIR VALUE MEASUREMENTS (Continued)**

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

**Assets at Fair Value as of December 31, 2011**

|                                             | <u>Level 1</u>     | <u>Level 2</u>   | <u>Level 3</u> | <u>Total</u>       |
|---------------------------------------------|--------------------|------------------|----------------|--------------------|
| Money market                                | <u>\$49,234</u>    | -                | -              | <u>\$49,234</u>    |
| Common stocks in an industrial conglomerate | <u>\$65,771</u>    | -                | -              | <u>\$65,771</u>    |
| Partnership                                 | -                  | <u>\$119,695</u> | -              | <u>\$119,695</u>   |
| Mutual funds:                               |                    |                  |                |                    |
| Index funds                                 | \$179,505          | -                | -              | \$179,505          |
| Fixed income funds                          | 1,755,178          | -                | -              | 1,755,178          |
| Other funds                                 | <u>1,342,630</u>   | -                | -              | <u>1,342,630</u>   |
| Total mutual funds                          | <u>\$3,277,313</u> | -                | -              | <u>\$3,277,313</u> |
| Total Investments and Cash                  | <u>\$3,392,318</u> | <u>\$119,695</u> | -              | <u>\$3,512,013</u> |

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

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

*Fair Value of Financial Instruments*

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

*Fair Value of Investments in Entities that Use Net Asset Value*

The following table summarizes investments measured at fair value based on net asset value (NAVs) per share as of December 31, 2012.

| Description                 | Fair Value | Unfunded Commitments | Redemption Frequency | Redemption Notice Period |
|-----------------------------|------------|----------------------|----------------------|--------------------------|
| Hatteras Multi Strategy TEI | \$351,028  | N/A                  | Quarterly            | One Year                 |

**OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012 and 2011**

**NOTE F - FAIR VALUE MEASUREMENTS (Continued)**

The following table summarizes investments measured at fair value based on net asset value (NAVs) per share as of December 31, 2011.

| Description                 | Fair Value | Unfunded Commitments | Redemption Frequency | Redemption Notice Period |
|-----------------------------|------------|----------------------|----------------------|--------------------------|
| Hatteras Multi Strategy TEI | \$119,695  | N/A                  | Quarterly            | One Year                 |

**NOTE G - MARKET CONCENTRATION RISK**

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

**NOTE I - SUBSEQUENT EVENTS**

Management has evaluated subsequent events through October 11, 2013, the date on which the financial statements were available for issue. There were no material events subsequent to December 31, 2012 thru October 11, 2013.

**OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PLAN**  
**(EIN 31-0834038)**  
**SCHEDULE OF ASSETS (HELD AT YEAR END)**  
**(Form 5500, Schedule H, Line 4i)**  
**December 31, 2012**

| Description                                      | Cost                | Current Value       |
|--------------------------------------------------|---------------------|---------------------|
| <b>Money Market Funds</b>                        |                     |                     |
| Schwab Adv. Cash Reserves Fund - Premier         | \$ 1,527            | \$ 1,527            |
| <b>Common Stock</b>                              |                     |                     |
| Berkshire Hathaway Cl B                          | 134,435             | 147,108             |
| <b>Partnership</b>                               |                     |                     |
| Hatteras Multi-Strgy TEI Inst Fund LP            | 349,472             | 351,028             |
| <b>Mutual Funds</b>                              |                     |                     |
| Absolute Strategies Fund Inst                    | 206,077             | 208,805             |
| AQR Diversified Arbitrage Fund Inst              | 208,582             | 208,045             |
| BlackRock Strategic Income Opportunity           | 759,729             | 774,660             |
| Cullen High Dividend                             | 122,108             | 129,762             |
| DFA Emerging Markets Value Fund Inst             | 61,614              | 61,937              |
| DFA U.S. Large Cap Value                         | 87,372              | 93,575              |
| DFA U.S. Small Cap Value                         | 34,797              | 36,770              |
| Eaton Vance Parametric                           | 41,557              | 43,219              |
| Federated Short Term Income Fund CL Y            | 169,755             | 169,737             |
| Harbor Capital Appreciation Fund Instl           | 85,499              | 90,223              |
| Harbor International Fund Instl                  | 170,719             | 184,710             |
| Harbor Small Cap Value Fund Inst                 | 10,933              | 14,147              |
| Hussman Strategic Growth Fund                    | 237,513             | 208,592             |
| IVA International Fund Instl                     | 194,133             | 193,553             |
| Janus Triton Fd. CL I                            | 69,585              | 70,187              |
| Longleaf Partners Small-Cap Fund                 | 57,752              | 63,246              |
| Loomis Sayles Bond Fund Instl                    | 837,398             | 877,313             |
| Matthews Pacific Tiger Fund                      | 58,689              | 65,554              |
| Metropolitan West High Yield                     | 364,537             | 367,305             |
| PIMCO Commodity Real Return Strategy Fund        | 177,347             | 150,848             |
| PIMCO Emerging Local Bond Fund                   | 341,005             | 350,634             |
| PIMCO Total Return Fund                          | 647,362             | 648,198             |
| Third Ave International Value Fund Instl         | 149,777             | 161,024             |
| Vanguard Dividend Appreciation                   | 144,909             | 149,819             |
| Weitz Partners III Opportunity Fund              | 136,634             | 136,917             |
| <b>Total Mutual Funds</b>                        | <u>5,375,383</u>    | <u>5,458,780</u>    |
| <b>TOTAL ASSETS HELD FOR INVESTMENT PURPOSES</b> | <u>\$ 5,860,817</u> | <u>\$ 5,958,443</u> |

Note: There are no known parties-in-interest.

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

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

Sponsor: Ohio Gastroenterology Group, Inc.

EIN: 31-0834038

Plan Number 003

Plan Year: 01/01/2013 - 12/31/2013

**Line 22**

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

| Retirement Age | PPA Funding Target |
|----------------|--------------------|
| 62             | 3,603,303          |
| 63             | 9,440              |
| 64             | 15,714             |
| 65             | 759                |
| 66             | 21,270             |
| 67             | 5,585              |
| 68             | 3,488              |

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

**Schedule SB, line 19 – Discounted Employer Contributions**

Valuation Date: 1/1/2012

| <u><i>Date of<br/>Contribution</i></u> | <u><i>Valuation<br/>Date</i></u> | <u><i>Amount of<br/>Contribution</i></u> | <u><i>Year to Which<br/>Contribution<br/>Applies</i></u> | <u><i>Applicable<br/>Effective<br/>Interest Rate</i></u> | <u><i>Interest<br/>Adjusted<br/>Contribution</i></u> |
|----------------------------------------|----------------------------------|------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|------------------------------------------------------|
| 5/14/2012                              | 1/1/2012                         | 542,750.00                               | 2012                                                     | 6.98%                                                    | 529,479.96                                           |
| 8/13/2012                              | 1/1/2012                         | 552,750.00                               | 2012                                                     | 6.98%                                                    | 530,246.58                                           |
| 11/1/2012                              | 1/1/2012                         | 532,166.84                               | 2012                                                     | 6.98%                                                    | 503,012.57                                           |
| 1/28/2013                              | 1/1/2012                         | 587,333.17                               | 2012                                                     | 6.98%                                                    | 546,204.99                                           |
| 8/19/2013                              | 1/1/2012                         | 129,527.54                               | 2012                                                     | 6.98%                                                    | 116,023.87                                           |
| <b>Totals:</b>                         |                                  | <b>2,344,527.55</b>                      |                                                          |                                                          | <b>2,224,967.97</b>                                  |

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

|   |                                                                                                |     |              |
|---|------------------------------------------------------------------------------------------------|-----|--------------|
| a | Contributions allocated toward unpaid minimum required contribution from prior years           | 19a | 0.00         |
| b | Contributions made to avoid benefit restrictions adjusted to valuation date                    | 19b | 0.00         |
| c | Contributions allocated toward minimum required contribution for current year, adjusted to val | 19c | 2,224,967.97 |

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

Statement of Actuarial Assumptions and Method

Plan Year: 1/1/2012 to 12/31/2012

Valuation Date: 1/1/2012

|                                                       |                                                            | <u>For Funding</u> |            | <u>For 417(e)</u>                                                    | <u>For Actuarial Equiv.</u>                                          |
|-------------------------------------------------------|------------------------------------------------------------|--------------------|------------|----------------------------------------------------------------------|----------------------------------------------------------------------|
|                                                       |                                                            | <u>Min</u>         | <u>Max</u> |                                                                      |                                                                      |
| <b>Interest Rates</b>                                 | Seg 1                                                      | 5.54%              | 1.98%      | Pre-Retirement<br>5.50%                                              | Pre-Retirement<br>5.50%                                              |
|                                                       | Seg 2                                                      | 6.85%              | 5.07%      | Post-Retirement<br>5.50%                                             | Post-Retirement<br>5.50%                                             |
|                                                       | Seg 3                                                      | 7.52%              | 6.19%      |                                                                      |                                                                      |
| <b>Pre-Retirement</b>                                 |                                                            |                    |            |                                                                      |                                                                      |
| <b>Turnover</b>                                       | None                                                       |                    |            | None                                                                 | None                                                                 |
| <b>Mortality</b>                                      | None                                                       |                    |            | None                                                                 | None                                                                 |
| <b>Assumed Ret Age</b>                                | Normal retirement age<br>62                                |                    |            |                                                                      | Normal retirement age<br>62                                          |
| <b>Post-Retirement</b>                                |                                                            |                    |            |                                                                      |                                                                      |
| <b>Mortality</b>                                      | 2012 Applicable<br>Mortality Table from<br>Rev Rul 2006-67 |                    |            | GAR 94 without loads<br>projected to 2002 with<br>scale AA 50%M/50%F | GAR 94 without loads<br>projected to 2002 with<br>scale AA 50%M/50%F |
| <b>Assumed Benefit Form For Funding</b>               |                                                            |                    |            | Lump Sum                                                             |                                                                      |
| <b>Calculated Effective Interest Rate</b>             |                                                            |                    |            | 6.98%                                                                |                                                                      |
| <b>Cash Balance Projected Interest Crediting Rate</b> |                                                            |                    |            | 5.50%                                                                |                                                                      |

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

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

Summary of Plan Provisions  
Plan Year: 1/1/2012 to 12/31/2012

|                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Plan Effective Date</b>       | January 1, 2009                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Plan Year</b>                 | From January 1 to December 31                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Eligibility</b>               | <p>All employees not excluded by class are eligible to enter on the January 1 or July 1 coincident with or following the completion of the following requirements:</p> <p>1 year of service<br/>Minimum age 21</p>                                                                                                                                                                                                                                                                                            |
| <b>Normal Retirement Age</b>     | All participants are eligible to retire with their full retirement benefit on attainment of age 62.                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Normal Retirement Benefit</b> | <p>Based on their group classification, participants receive a cash balance contribution equal to a percentage of compensation or a fixed dollar amount.</p> <p>Maximum benefit is \$16,667 per month<br/>Maximum percent of salary is 100%</p>                                                                                                                                                                                                                                                               |
| <b>Normal Form of Benefit</b>    | A benefit payable for the life of the participant                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Accrued Benefit</b>           | <p>A fraction of the normal retirement benefit, calculated based on average salary on the calculation date. The numerator of the fraction is equal to the participant's credited years earned on the calculation date, and the denominator is equal to the participant's total projected credited years at normal retirement.</p> <p>Credited years are plan years commencing with the year of entry and ending with the retirement year excluding the following:</p> <p>Years with less than 1,000 hours</p> |
| <b>Termination Benefit</b>       | <p>Upon termination for any reason other than death, disability or retirement a participant shall be entitled to a portion of the actuarial equivalent of his accrued benefit in accordance with the following vesting schedule:</p>                                                                                                                                                                                                                                                                          |

| Credited Years | Vested Percent |
|----------------|----------------|
| 1              | 0              |
| 2              | 0              |
| 3              | 100            |

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

Years with less than 1,000 hours

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

Summary of Plan Provisions  
Plan Year: 1/1/2012 to 12/31/2012

|                                  |                                                                                                                                                                                                                                             |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Top-Heavy Minimum Benefit</b> | Top-heavy minimum benefits are provided under another plan of the employer.                                                                                                                                                                 |
| <b>Top-Heavy Status</b>          | A plan is top-heavy if over 60% of the value of all accrued benefits in all of the employer's plans are for the benefit of key employees. A key employee is generally an officer or owner of the company. This plan is currently top-heavy. |
| <b>Death Benefit</b>             | Actuarial Equivalent of the accrued benefit earned to date of death                                                                                                                                                                         |
| <b>Cash Balance</b>              | The Interest Crediting Rate for this plan year is 5.50%                                                                                                                                                                                     |

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

Schedule of Active Participant Data

Plan Year: 1/1/2012 to 12/31/2012

Valuation Date: 1/1/2012

| Age/<br>Svc | <25 | 25-29 | 30-34 | 35-39 | 40-44 | 45-49 | 50-54 | 55-59 | 60-64 | 65-69 | 70+ | Total |
|-------------|-----|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----|-------|
| 0           | 1   | 3     | 1     | 4     | 1     | 2     | 2     | 5     | 1     | 3     | 0   | 23    |
| Ave Sal     | n/a | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a | 4443  |
| 1-4         | 5   | 19    | 13    | 12    | 19    | 19    | 22    | 12    | 24    | 4     | 1   | 150   |
| Ave Sal     | n/a | n/a   | n/a   | n/a   | n/a   | n/a   | 9085  | n/a   | 7460  | n/a   | n/a | 7497  |
| 5-9         | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| Ave Sal     | n/a | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a | n/a   |
| 10-14       | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| Ave Sal     | n/a | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a | n/a   |
| 15-19       | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| Ave Sal     | n/a | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a | n/a   |
| 20-24       | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| Ave Sal     | n/a | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a | n/a   |
| 25-29       | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| Ave Sal     | n/a | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a | n/a   |
| 30-34       | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| Ave Sal     | n/a | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a | n/a   |
| 35-39       | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| Ave Sal     | n/a | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a | n/a   |
| 40+         | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| Ave Sal     | n/a | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a | n/a   |
| Total       | 6   | 22    | 14    | 16    | 20    | 21    | 24    | 17    | 25    | 7     | 1   | 173   |
| Ave Sal     | n/a | 2227  | n/a   | n/a   | 11534 | 7960  | 8597  | n/a   | 7348  | n/a   | n/a | 7091  |

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

Average Age: 45.6

Average Service: 2

|                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                    |                                                                                                          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration<br/>Pension Benefit Guaranty Corporation</small> | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500 or 5500-SF.</b> | <small>OMB No. 1210-0110</small><br><br><b>2012</b><br><br><b>This Form is Open to Public Inspection</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|

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

► **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.

|                                                                                                                                           |                                                                                                                                                         |     |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>A</b> Name of plan<br>Ohio Gastroenterology Group, Inc. Defined Benefit Pension Plan                                                   | <b>B</b> Three-digit plan number (PN) ►                                                                                                                 | 003 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>Ohio Gastroenterology Group, Inc.                             | <b>D</b> Employer Identification Number (EIN)<br>31-0834038                                                                                             |     |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |     |

|                                                                                                                                                                                                         |              |                            |                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------------------|--------------------|
| <b>Part I Basic Information</b>                                                                                                                                                                         |              |                            |                    |
| <b>1</b> Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2012</u>                                                                                                                       |              |                            |                    |
| <b>2</b> Assets:                                                                                                                                                                                        |              |                            |                    |
| a Market value .....                                                                                                                                                                                    | <b>2a</b>    | 4064684                    |                    |
| b Actuarial value .....                                                                                                                                                                                 | <b>2b</b>    | 4064684                    |                    |
| <b>3</b> Funding target/participant count breakdown:                                                                                                                                                    |              | (1) Number of participants | (2) Funding Target |
| a For retired participants and beneficiaries receiving payment.....                                                                                                                                     | <b>3a</b>    | 0                          | 0                  |
| b For terminated vested participants.....                                                                                                                                                               | <b>3b</b>    | 8                          | 7087               |
| c For active participants:                                                                                                                                                                              |              |                            |                    |
| (1) Non-vested benefits .....                                                                                                                                                                           | <b>3c(1)</b> |                            | 6483               |
| (2) Vested benefits .....                                                                                                                                                                               | <b>3c(2)</b> |                            | 3648550            |
| (3) Total active.....                                                                                                                                                                                   | <b>3c(3)</b> | 173                        | 3655033            |
| d Total.....                                                                                                                                                                                            | <b>3d</b>    | 181                        | 3662120            |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>                                                                                   |              |                            |                    |
| a Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                      | <b>4a</b>    |                            |                    |
| 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..... | <b>4b</b>    |                            |                    |
| <b>5</b> Effective interest rate .....                                                                                                                                                                  | <b>5</b>     | 6.98%                      |                    |
| <b>6</b> Target normal cost .....                                                                                                                                                                       | <b>6</b>     | 1542593                    |                    |

**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.

|                  |                                                                    |                                                        |
|------------------|--------------------------------------------------------------------|--------------------------------------------------------|
| <b>SIGN HERE</b> | <br>Signature of actuary                                           | <u>9/25/13</u><br>Date                                 |
|                  | Scott R. McHenry<br>Type or print name of actuary                  | 1106614<br>Most recent enrollment number               |
|                  | McHenry Advisers, Inc.<br>Firm name                                | 800-805-9538<br>Telephone number (including area code) |
|                  | 134 East Main Street<br>New Albany OH 43054<br>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) 2012**  
v. 120126

| <b>Part II</b> | <b>Beginning of Year Carryover Prefunding Balances</b>                                                                                    | (a) Carryover balance | (b) Prefunding balance |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b>       | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                           | 0                     | 146864                 |
| <b>8</b>       | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                        | 0                     | 0                      |
| <b>9</b>       | Amount remaining (line 7 minus line 8) .....                                                                                              | 0                     | 146864                 |
| <b>10</b>      | Interest on line 9 using prior year's actual return of <u>-3.14%</u> .....                                                                | 0                     | -4611                  |
| <b>11</b>      | Prior year's excess contributions to be added to prefunding balance:                                                                      |                       |                        |
|                | <b>a</b> Present value of excess contributions (line 38a from prior year) .....                                                           |                       | 391289                 |
|                | <b>b</b> Interest on (a) using prior year's effective interest rate of <u>5.85%</u> except as otherwise provided (see instructions) ..... |                       | 22890                  |
|                | <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....                                             |                       | 414179                 |
|                | <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                           |                       | 414179                 |
| <b>12</b>      | Other reductions in balances due to elections or deemed elections .....                                                                   | 0                     | 556432                 |
| <b>13</b>      | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                        | 0                     | 0                      |

| <b>Part III</b> | <b>Funding Percentages</b>                                                                                                                                       |           |          |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>14</b>       | Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 110.99 % |
| <b>15</b>       | Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 110.99 % |
| <b>16</b>       | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 100.00 % |
| <b>17</b>       | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | %        |

| <b>Part IV</b> | <b>Contributions and liquidity shortfalls</b>                                  |                                   |                                 |
|----------------|--------------------------------------------------------------------------------|-----------------------------------|---------------------------------|
| <b>18</b>      | Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                 |
|                | (a) Date<br>(MM-DD-YYYY)                                                       | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|                | 05/14/2012                                                                     | 542750                            | 0                               |
|                | 08/13/2012                                                                     | 552750                            | 0                               |
|                | 11/01/2012                                                                     | 532167                            | 0                               |
|                | 01/28/2013                                                                     | 587333                            | 0                               |
|                | 08/19/2013                                                                     | 129528                            | 0                               |
|                |                                                                                |                                   |                                 |
|                |                                                                                |                                   |                                 |
|                |                                                                                |                                   |                                 |
|                |                                                                                |                                   |                                 |
|                |                                                                                |                                   |                                 |
|                |                                                                                |                                   |                                 |
|                |                                                                                |                                   |                                 |
|                |                                                                                |                                   |                                 |
|                |                                                                                |                                   |                                 |
|                |                                                                                |                                   |                                 |
|                |                                                                                |                                   |                                 |
|                | <b>Totals ▶</b>                                                                | <b>18(b)</b>                      | 2344528                         |
|                |                                                                                | <b>18(c)</b>                      | 0                               |

|           |                                                                                                                                                                             |            |         |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------|
| <b>19</b> | Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:                                                  |            |         |
|           | <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....                                                                        | <b>19a</b> | 0       |
|           | <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                                                                          | <b>19b</b> | 0       |
|           | <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....                                                     | <b>19c</b> | 2224968 |
| <b>20</b> | Quarterly contributions and liquidity shortfalls:                                                                                                                           |            |         |
|           | <b>a</b> Did the plan have a "funding shortfall" for the prior year? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                              |            |         |
|           | <b>b</b> If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No |            |         |
|           | <b>c</b> 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 |
|           |                                                                                                                                                                             |            |         |

**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

|                                                                                                                                                                                              |                       |                       |                       |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                       |                       |                       |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>5.54% | 2nd segment:<br>6.85% | 3rd segment:<br>7.52% | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....                                                                                                                                                  |                       |                       |                       | <b>21b</b> 0                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                       |                       |                       | <b>22</b> 62                                        |
| <b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                       |                       |                       |                                                     |

**Part VI Miscellaneous Items**

|                                                                                                                                                                        |                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. .... | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....                                      | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....                            | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....                                    | <b>27</b>                                                           |

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

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

**Part VIII Minimum Required Contribution For Current Year**

| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                                                                                                                                                                                                                                                                                                                              |                   |                    |  |                     |             |                                                      |   |   |                                                |   |   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|--|---------------------|-------------|------------------------------------------------------|---|---|------------------------------------------------|---|---|
| <b>a</b> Target normal cost (line 6).....                                                                                                                                            | <b>31a</b>                                                                                                                                                                                                                                                                                                                   | 1542593           |                    |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>                                                                                                                                                                                                                                                                                                                   | 402564            |                    |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>32</b> Amortization installments:                                                                                                                                                 | <table border="1"> <thead> <tr> <th></th> <th>Outstanding Balance</th> <th>Installment</th> </tr> </thead> <tbody> <tr> <td><b>a</b> Net shortfall amortization installment.....</td> <td>0</td> <td>0</td> </tr> <tr> <td><b>b</b> Waiver amortization installment .....</td> <td>0</td> <td>0</td> </tr> </tbody> </table> |                   |                    |  | Outstanding Balance | Installment | <b>a</b> Net shortfall amortization installment..... | 0 | 0 | <b>b</b> Waiver amortization installment ..... | 0 | 0 |
|                                                                                                                                                                                      | Outstanding Balance                                                                                                                                                                                                                                                                                                          | Installment       |                    |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>a</b> Net shortfall amortization installment.....                                                                                                                                 | 0                                                                                                                                                                                                                                                                                                                            | 0                 |                    |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                                                                                                                                                                                                                                                                                                                            | 0                 |                    |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>33</b> 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 ..... | <b>33</b>                                                                                                                                                                                                                                                                                                                    |                   |                    |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...                                                            | <b>34</b>                                                                                                                                                                                                                                                                                                                    | 1140029           |                    |  |                     |             |                                                      |   |   |                                                |   |   |
|                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                              | Carryover balance | Prefunding balance |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                | 0                                                                                                                                                                                                                                                                                                                            | 0                 | 0                  |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>36</b> Additional cash requirement (line 34 minus line 35).....                                                                                                                   | <b>36</b>                                                                                                                                                                                                                                                                                                                    | 1140029           |                    |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....                                                   | <b>37</b>                                                                                                                                                                                                                                                                                                                    | 2224968           |                    |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                                                                                                                                                                                                                                                                                                                              |                   |                    |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       | <b>38a</b>                                                                                                                                                                                                                                                                                                                   | 1084939           |                    |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>                                                                                                                                                                                                                                                                                                                   | 0                 |                    |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>                                                                                                                                                                                                                                                                                                                    | 0                 |                    |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                  | <b>40</b>                                                                                                                                                                                                                                                                                                                    | 0                 |                    |  |                     |             |                                                      |   |   |                                                |   |   |

**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**

|                                                                                                |                                                                                                                         |  |  |
|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:                |                                                                                                                         |  |  |
| <b>a</b> Schedule elected .....                                                                | <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                               |  |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....               | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 |  |  |
| <b>42</b> Amount of acceleration adjustment .....                                              | <b>42</b>                                                                                                               |  |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years ..... | <b>43</b>                                                                                                               |  |  |

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

**Plan Name** Ohio Gastroenterology Group, Inc. Defined Benefit

**EIN:** 31-0834038

**Plan Sponsor's Name** Ohio Gastroenterology Group, Inc.

**PN:** 003

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|-----|-----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|----------|-------------------|
|     | Schwab Adv Cash Reserves                                  | Money Market                                                                                                 | 1,527    | 1,527             |
|     | Berkshire Hathaway B                                      | Common Stock - 1640 Shrs                                                                                     | 134,435  | 147,108           |
|     | Blackrock Strat Incm                                      | Mutual Fund                                                                                                  | 759,729  | 774,660           |
|     | Federated Short Term Inc                                  | Mutual Fund                                                                                                  | 169,755  | 169,737           |
|     | Loomis Sayles Bond Fund                                   | Mutual Fund                                                                                                  | 837,398  | 877,313           |
|     | Metropolitan West Hi Yld                                  | Mutual Fund                                                                                                  | 364,537  | 367,305           |
|     | Pimco Emrg Local Bd                                       | Mutual Fund                                                                                                  | 341,005  | 350,634           |

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

**Plan Name** Ohio Gastroenterology Group, Inc. Defined Benefit

**EIN:** 31-0834038

**Plan Sponsor's Name** Ohio Gastroenterology Group, Inc.

**PN:** 003

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|-----|-----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|----------|-------------------|
|     | Pimco Total Return Fd                                     | Mutual Fund                                                                                                  | 647,362  | 648,198           |
|     | Absolute Strategies                                       | Mutual Fund                                                                                                  | 206,077  | 208,804           |
|     | AQR Diversified                                           | Mutual Fund                                                                                                  | 208,582  | 208,045           |
|     | Cullen High Div Eqty                                      | Mutual Fund                                                                                                  | 122,108  | 129,762           |
|     | DFA Emerging Markets                                      | Mutual Fund                                                                                                  | 61,614   | 61,937            |
|     | DFA US Large Cap Value                                    | Mutual Fund                                                                                                  | 87,372   | 93,575            |
|     | DFA US Small Cap Value                                    | Mutual Fund                                                                                                  | 34,797   | 36,770            |

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

**Plan Name** Ohio Gastroenterology Group, Inc. Defined Benefit

**EIN:** 31-0834038

**Plan Sponsor's Name** Ohio Gastroenterology Group, Inc.

**PN:** 003

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|-----|-----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|----------|-------------------|
|     | Eaton Vance Parametric                                    | Mutual Fund                                                                                                  | 41,557   | 43,219            |
|     | harbor Cap Appreciation                                   | Mutual Fund                                                                                                  | 85,499   | 90,223            |
|     | Harbor International                                      | Mutual Fund                                                                                                  | 10,933   | 14,147            |
|     | Hussman Strategic Growth                                  | Mutual Fund                                                                                                  | 237,513  | 208,592           |
|     | IVA Intl Fd Cl I                                          | Mutual Fund                                                                                                  | 194,133  | 193,553           |
|     | Janus Triton Fd Cl I                                      | Mutual Fund                                                                                                  | 69,585   | 70,187            |
|     | Longleaf Partners Sm Cap                                  | Mutual Fund                                                                                                  | 57,752   | 63,246            |

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

**Plan Name** Ohio Gastroenterology Group, Inc. Defined Benefit

**EIN:** 31-0834038

**Plan Sponsor's Name** Ohio Gastroenterology Group, Inc.

**PN:** 003

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|-----|-----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|----------|-------------------|
|     | Matthews Pacific Tiger                                    | Mutual Fund                                                                                                  | 58,689   | 65,554            |
|     | Pimco Commodity Real Rtn                                  | Mutual Fund                                                                                                  | 177,347  | 150,848           |
|     | Third Avenue Intl Value                                   | Mutual Fund                                                                                                  | 149,777  | 161,024           |
|     | Weitz Partners III Oppty                                  | Mutual Fund                                                                                                  | 136,634  | 136,917           |
|     | Hatteras Core Alt Tei                                     | Limited Partnership                                                                                          | 119,695  | 351,028           |
|     | Vanguard Div Appreciation                                 | Common Stock - 2515 shrs                                                                                     | 144,909  | 149,819           |
|     |                                                           |                                                                                                              |          |                   |