Form 5500-SF

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2012

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for: [X] a single-employer plan [ ] a multiple-employer plan (not multiemployer) [ ] a one-participant plan

B This return/report is: [ ] the first return/report [ ] the final return/report
[ ] an amended return/report [ ] a short plan year return/report (less than 12 months)

C Check box if filing under: [ ] Form 5558 [ ] automatic extension [ ] DFVC program
[ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
DRH & ASSOCIATES 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2008

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)
DRH & ASSOCIATES, INC.

2600 N GESSNER DRIVE
SUITE 150
HOUSTON, TX 77080

2b Employer Identification Number (EIN) 76-0535909

2c Sponsor's telephone number 713-425-8126

2d Business code (see instructions) 621498

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report.
a Sponsor's name

4b EIN

4c PN

5a Total number of participants at the beginning of the plan year	**5a**	36
b Total number of participants at the end of the plan year	**5b**	36
c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	**5c**	8

6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) [X] Yes [ ] No

b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) [X] Yes [ ] No

If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	02/18/2014	HEATHER PLUEGER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

Preparer's name (including firm name, if applicable) and address; include room or suite number (optional)

Preparer's telephone number (optional)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	72727	98063
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	72727	98063
8 Income, Expenses, and Transfers for this Plan Year		**(a) Amount**	**(b) Total**
a Contributions received or receivable from: (1) Employers	8a(1)	907	
(2) Participants	8a(2)	29346	
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	11241	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		41494
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	5349	
e Certain deemed and/or corrective distributions (see instructions)	8e	10634	
f Administrative service providers (salaries, fees, commissions)	8f	175	
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		16158
i Net income (loss) (subtract line 8h from line 8c)	8i		25336
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 2G 2J 2K 2T 3D 3H

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

Part V Compliance Questions

10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		8000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	X		5349
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		X	
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

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

11a Enter the amount from Schedule SB line 39 **11a**

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ☐ Yes ☒ No

(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)

a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month _____ Day _____ Year _____

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

b Enter the minimum required contribution for this plan year **12b**

c Enter the amount contributed by the employer to the plan for this plan year	**12c**	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	**12d**	
e Will the minimum funding amount reported on line 12d be met by the funding deadline?		☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?		☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year	**13a**	
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☐ Yes ☒ No

c If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

13c(1) Name of plan(s):	**13c(2)** EIN(s)	**13c(3)** PN(s)

Part VIII Trust Information (optional)

14a Name of trust	**14b** Trust's EIN

Houston MRI℠

Diagnostic Radiology of Houston

2/12/14

To Whom It May Concern:

I was hired at DRH & Associates, Inc on 12/31/13. Their 401k plan # is 217122. After having paperwork filled out and administrative status cleared I was informed that the 2012 5500 was not filed and 2013 compliance testing had so issues that had to be resolved. I resolved those issues on the 2013 testing and I am waiting to file the 5500 in July. I am asking that the fine to the Department of Labor be put aside and I am giving my assurance that the lack of management of the plan before has been taken care of and that I will make sure all tests and filed on a timely manner. I was with my previous employer and was in charge of their 401k plan and always submitted the 5500 and other testing within the time frame allotted.

Since new management of this company we have had to revamp the payroll, accounts payable, billing/ collections and IT departments. It has been a challenge and we have just been here 6 weeks. The person was not qualified to handle 401k among everything else and due to his lack of knowledge we are not compliant. Since he is no longer employed and I have taken over I feel that this plan will be overseen like it should be and am personally taking all steps to assure everything is done properly and correctly.

Please use this letter as a plea of reasonable cause to set aside the fine of $700+ and in July I will submit both 5500's so we can be current. Thank you for your attention to this matter.

Regards,

Heather Plueger
HR/ Accounts Payable Manager

West Side Location
2600 N. Gessner, Ste. 150
Houston, Texas 77080

East Side Location
5630 E. Sam Houston Pkwy N.
Houston, Texas 77015

Phone 713.425.8100 • Fax 713.425.8182
www.HoustonMRI.com