Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

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

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
SOUTHERN ORTHOPEDIC ASSOCIATES 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 12/06/1979

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

SOUTHERN ORTHOPEDIC ASSOCIATES SC

510 LINCOLN DRIVE
HERRIN, IL 62948

2b Employer Identification Number (EIN)
37-1395805

2c Sponsor's telephone number
618-997-6800

2d Business code (see instructions)
621399

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/05/2014	GREG THOMPSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

3a Plan administrator's name and address [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

5	Total number of participants at the beginning of the plan year	**5**	254
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	222
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	62
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	284
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	284
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	284
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	18
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2A 2E 2F 2G 2J 2K 2R 2T 3D 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:
4B

9a Plan funding arrangement (check all that apply)

(1)	[ ]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)	[ ]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

(1)	[X]		**H** (Financial Information)
(2)	[ ]		**I** (Financial Information – Small Plan)
(3)	[ ]	0	**A** (Insurance Information)
(4)	[X]		**C** (Service Provider Information)
(5)	[ ]		**D** (DFE/Participating Plan Information)
(6)	[ ]		**G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2013** **This Form is Open to Public Inspection.**

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan	**B** Three-digit plan number (PN) ▶
SOUTHERN ORTHOPEDIC ASSOCIATES 401(K) PROFIT SHARING PLAN	001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
SOUTHERN ORTHOPEDIC ASSOCIATES SC	37-1395805

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

JULY BUSINESS SERVICES

P.O. BOX 2208
WACO, TX 76701

74-2715820

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 15 64	RECORDKEEPER & TPA	35265	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

WELLS FARGO ADVISORS

1401 FINANCIAL PARK
CARBONDALE, ID 62902

34-1542819

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 27	INVESTMENT ADVISOR	23011	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
SOUTHERN ORTHOPEDIC ASSOCIATES 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SOUTHERN ORTHOPEDIC ASSOCIATES SC

D Employer Identification Number (EIN)
37-1395805

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	3468	2472
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	928427	1040543
(2) Participant contributions	1b(2)	18928	0
(3) Other	1b(3)	74024	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	214701	229219
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	9723556	13046058
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	4838070	6028400

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	15801174	20346692
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	3467	209
k Total liabilities (add all amounts in lines 1g through1j)	1k	3467	209
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	15797707	20346483

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	1023774	
(B) Participants	2a(1)(B)	802012	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1825786
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	10028	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		10028
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	30338	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		30338
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		3514030
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		5380182
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	773130	
(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)		773130
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)	35265	
(3) Investment advisory and management fees	2i(3)	23011	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		58276
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		831406
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		4548776
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)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: KERBER, ECK & BRAECKEL LLP **(2)** EIN: 43-0352985

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:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a	X		152810
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.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		5000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If "Yes," enter the amount of any plan assets that reverted to the employer this year..... ☐ **Yes** ☒ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☐ Yes ☐ No ☐ Not determined

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
SOUTHERN ORTHOPEDIC ASSOCIATES 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SOUTHERN ORTHOPEDIC ASSOCIATES SC

D Employer Identification Number (EIN)
37-1395805

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 13-3439945

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

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

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
Stock: 00% 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):

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT

SOUTHERN ORTHOPEDIC ASSOCIATES
401(K) PROFIT SHARING PLAN

DECEMBER 31, 2013 AND 2012

SOUTHERN ORTHOPEDIC ASSOCIATES
401(K) PROFIT SHARING PLAN

December 31, 2013 and 2012

CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	3 thru 4
FINANCIAL STATEMENTS	
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS	5
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS	6
NOTES TO FINANCIAL STATEMENTS	7 thru 15
SUPPLEMENTARY SCHEDULES	
SCHEDULE OF ASSETS HELD AT END OF YEAR	16

*Other schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.

Kerber, Eck & Braeckel LLP

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Management Consultants
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INDEPENDENT AUDITORS' REPORT

The Plan Administrator
Southern Orthopedic Associates
401(k) Profit Sharing Plan
Herrin, Illinois

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Southern Orthopedic Associates 401(k) Profit Sharing Plan, which comprise the statements of net assets available for plan benefits as of December 31, 2013 and 2012, and the related statement of change in net assets available for plan benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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 conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter describe in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C which was certified by Wilmington Trust Retirement and Institutional Services Company (Wilmington Trust), the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that Wilmington Trust holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from Wilmington Trust as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by Wilmington Trust is complete and accurate.

Other Locations

Belleville, IL • Jacksonville, IL • Litchfield, IL • Springfield, IL • Cape Girardeau, MO • St. Louis, MO • Milwaukee, WI

Disclaimer of Opinion

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

Other Matter

The supplemental schedules of Assets Held for Investment which are the responsibility of plan management are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's (DOL) Rules and Regulation for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

Report on Form and Content in Compliance With DOL Rules and Regulation

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by Wilmington Trust, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Kerber, Eck & Braeckel LLP

Carbondale, Illinois
August 27, 2014

FINANCIAL STATEMENTS

SOUTHERN ORTHOPEDIC ASSOCIATES
401(K) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

December 31, 2013 and 2012

	2013	2012
ASSETS		
Investments at fair value		
Registered investment companies (mutual funds)	$ 13,046,058	$ 9,723,556
Participant-directed brokerage accounts	6,028,400	4,838,070
Cash	2,472	3,468
	19,076,930	14,565,094
Notes receivable from participants	229,219	214,701
Contributions receivable		
Employer	1,040,543	928,427
Participants	-	18,928
	1,040,543	947,355
Other receivables	-	74,024
Total assets	20,346,692	15,801,174
LIABILITIES		
Other liabilities	209	3,467
NET ASSETS AVAILABLE FOR PLAN BENEFITS	$ 20,346,483	$ 15,797,707

The accompanying notes are an integral part of these statements.

SOUTHERN ORTHOPEDIC ASSOCIATES
401(K) PROFIT SHARING PLAN

STATEMENTS OF CHANGES IN NET ASSETS
AVAILABLE FOR PLAN BENEFITS

Years Ended December 31, 2013 and 2012

	2013	2012
Additions to net assets attributed to:		
Investment income:		
Interest and dividends	$ 40,366	$ 56,306
Net appreciation (depreciation) in fair value of investments		
Participant-directed brokerage accounts	1,072,473	507,360
Registered investment companies	2,441,557	1,344,871
	3,554,396	1,908,537
Contributions		
Employer	1,023,774	921,612
Participants	802,012	747,933
Rollovers	-	33,122
	1,825,786	1,702,667
Total additions	5,380,182	3,611,204
Deductions from net assets attributed to:		
Benefits paid to participants	773,130	378,745
Investment advsiory and management fees	58,276	50,167
Total deductions	831,406	428,912
NET INCREASE	4,548,776	3,182,292
NET ASSETS AVAILABLE FOR PLAN BENEFITS AT BEGINNING OF YEAR	15,797,707	12,615,415
NET ASSETS AVAILABLE FOR PLAN BENEFITS AT END OF YEAR	$ 20,346,483	$ 15,797,707

The accompanying notes are an integral part of these statements.

SOUTHERN ORTHOPEDIC ASSOCIATIES
401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2013 and 2012

NOTE A - DESCRIPTION OF PLAN

The following description of the Southern Orthopedic Associates 401(k) Profit Sharing Plan (Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

1. General

The Plan, which was established December 6, 1979 and last amended effective August 1, 2011, is a 401(k) defined contribution plan covering all eligible employees of Southern Orthopedic Associates, S.C. and Southern Illinois Orthopedic Center, LLC (Company) who are at least 21 years of age or older and have completed one year of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan utilizes Wilmington Trust Retirement and Institutional Services Company (Wilmington Trust) as custodian for all assets and has the authority to purchase and sell investments of the Plan subject to participant elections in accordance with the provisions of the Plan agreement.

Highly compensated participants may elect to maintain participant-directed brokerage accounts with Wells Fargo Securities. Wilmington Trust acts as the custodian for the individual participants' Plan assets and Wells Fargo Advisors executes investment transactions for the participants at their direction.

2. Contributions

All participants may make tax deferred cash contributions (subject to limitations imposed under the Internal Revenue Code (IRC)) under a salary deferral agreement into accounts administrated by July Business Services or participant directed investment accounts. Participants may also make contributions to a Roth account (after-tax contributions) subject to IRC limitations. The Company may make matching contributions equal to a discretionary percentage of each participant's elective deferrals. In 2013 and 2012, the Company elected not to make any matching contributions.

For 2013 and 2012, the Company elected to make safe harbor contributions to eligible participants equal to 3% of compensation. Profit sharing contributions for 2013 and 2012 were equal to 1.4% of wages and for non-owners, and a profit sharing contribution equal to 10.2% for owners under a New Comparability Plan, as defined by the Internal Revenue Service. All contributions were based on cumulative maximum wages equal to $255,000 in 2013 and $250,000 in 2012.

3. Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's matching, safe harbor and profit sharing contributions and the earnings on the individuals' investments. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

The contributions to the Plan, both employee and employer, are allocated to the various investments at the direction of the participant. Participants should refer to each mutual fund's prospectus for a description of the fund's investment objectives or other information readily available for non-mutual fund investments.

NOTE A - DESCRIPTION OF PLAN - CONTINUED

4. Notes Receivable From Participants

Participants may borrow from their fund accounts an amount greater than $1,000 but less than 50% of the participant's vested account balance. In no event can the participant borrow more than $50,000. The loans are secured by the balance in the participant's account and bear interest at rates that range from 4.25% to 6.00%, which are commensurate with local prevailing rates as determined by the plan administrator. Principal and interest is paid ratably through payroll deductions. Loan transfers are treated as a transfer to/from the investment fund from/to the Participant Loans.

5. Vesting

Participants are immediately vested in their voluntary savings contributions, safe harbor contributions, employer matching contributions, and actual earnings thereon. Participants vest in profit sharing contributions and actual earnings thereon as follows:

Years of Service	Vested and Non-Forfeitable
Less than 2 years	0 %
2	20 %
3	40 %
4	60 %
5	80 %
6	100 %

6. Payment of Benefits

In the case of normal retirement, retirement due to permanent disability, death, or termination of employment, participants receive the value of their vested plan benefits in accordance with the provisions of the Plan in a lump-sum distribution.

7. Forfeited Accounts

Forfeitures of nonvested Company contributions are used to reduce Company contributions. The amount of nonvested forfeitures for the years ended December 31, 2013 and 2012 were $16,769 and $13,427, respectively.

8. Administration

Southern Orthopedic Associates, S.C. and Southern Illinois Orthopedic Center, LLC are the Plan sponsors. July Business Services is the Plan's contract administrator.

9. Participant Hardship Withdrawals

A participant may withdraw from the Plan that portion of their account resulting from his elective deferrals in the event of undue hardship, as defined in the Plan.

NOTE B - SUMMARY OF ACCOUNTING POLICIES

A summary of the Plan's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

1. Valuation of Investments

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

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

2. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

3. Contributions Receivable

The 2013 employer safe harbor and profit sharing contribution of $1,040,543 will be remitted to the Plan in September 2014.

The 2012 employer safe harbor and profit sharing contribution of $928,427 was remitted to the Plan in September 2013.

4. Payment of Benefits

Benefits are recorded when paid to participants.

5. Administrative and Investment Expenses

It is the policy of the Plan that certain administrative expenses pertaining to the Plan be paid by the Company.

The participant-directed brokerage accounts incur management and transaction related costs. These costs are deducted directly from the related participant account.

NOTE C - INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

As permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Company has accepted the certification of Wilmington Trust Retirement and Institutional Services Company (Wilmington Trust) as to the accuracy and completeness of the investment information included in the accompanying financial statements and supplemental schedule; and instructed the Plan's independent accountants not to perform any auditing procedures with respect to such information. Accordingly, the following information was certified by Wilmington Trust as of December 31, 2013 and 2012 and for the year ended December 31, 2013 and was not subject to any auditing procedures, except for comparing such information with the related information contained in the accompanying financial statements and schedule:

- Investments at fair value including participant loans as of December 31, 2013 and 2012, which are included in the Statement of Net Assets Available for Plan Benefits.
- Dividends and interest and net appreciation (depreciation) in fair value of investments for the year ended December 31, 2013, which are included in the Statement of Changes in Net Assets Available for Plan Benefits.
- All information regarding assets held by the Plan at December 31, 2013, included in the Schedule of Assets (Held at End of Year).
- Party-in-interest transactions for the year ended December 31, 2013, which are described in Note I.

NOTE D - INVESTMENTS

The fair value of individual investments that represent 5% or more of the Plan's net assets are as follows:

	2013	2012
American Funds Growth Fund of America	$ -	$ 842,314
American Funds Capital World Growth and Income	1,054,990	-
American Funds 2040 Target Date Retirement	1,715,579	1,114,535
	2,770,569	1,956,849
Other Investments Representing Less than 5% of Net Assets	16,306,361	12,608,245
	$ 19,076,930	$ 14,565,094

NOTE D - INVESTMENTS - CONTINUED

During the years ended 2013 and 2012, the Plan's investments (including gains and losses on investments bought, sold and held during the year) appreciated / (depreciated) in value, as follows:

	2013	2012
Investments at Fair Value as Determined by Quoted Prices in an Active Market		
Net Appreciation / (Depreciation) in Fair Value	$ 3,514,030	$ 1,852,231

Interest and dividends realized on the Plan's investments for the years ended 2013 and 2012 were $40,366 and $56,306, respectively.

NOTE E - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

NOTE F - TAX STATUS

The Plan constitutes a prototype non-standardized safe harbor cash or deferred profit-sharing and 401(k) plan whose basic design was approved by the Internal Revenue Service as of October 29, 2008 as satisfying the requirements of ERISA. The approval of the general form of the prototype plan by the Internal Revenue Service does not constitute a determination letter or ruling as to whether the actual Plan qualifies under the Internal Revenue Code Section 401(a). The Plan's administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe the Plan, as designed, is qualified and tax-exempt as of the financial statement date. Amounts distributed or made available for participants or their beneficiaries are taxable to the participants.

The accounting standards for uncertainty in income taxes prescribes a comprehensive model for financial statement recognition, measurement, classification and disclosure of uncertain tax positions. The implementation of the standard had no net effect on net assets available for benefits.

As of December 31, 2013 and 2012, the Plan has recognized in the financial statements the effects of all tax positions and continually evaluates expiring statues of limitations, audits, changes in tax law and new authoritative rulings. The Plan is not aware of any circumstances or events that make it reasonably possible that unrecognized tax benefits may increase or decreased within 12 months of the statement of net assets available for benefits date. Penalties and interest accessed by taxing authorities are included in the provision for income taxes, if applicable. There were no interest or penalties paid during fiscal years 2013 or 2012.

The Plan files Form 5500 annually in the U.S. federal jurisdiction.

NOTE G - PARTY-IN-INTEREST TRANSACTIONS

In 2013 and 2012, Wilmington Trust was the custodian of the Plan's assets and is considered a party-in-interest as defined by ERISA. As of December 31, 2013 and 2012, the Plan assets managed by Wilmington Trust totaled $19,306,149 and $14,779,795, respectively.

NOTE H - FAIR VALUE MEASUREMENT

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures,* provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 - Valuation is based on quoted prices in active markets for identical assets and liabilities.

Level 2 - Valuation is determined from quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar instruments in markets that are not active or by model-based techniques which significant inputs are observable in the market.

Level 3 - Valuation is derived from model-based techniques in which at least one significant input is unobservable and based on the Plan's own estimates about the assumptions that market participants would use to value the asset or liability.

The asset's 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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value.

Participant Directed Brokerage Accounts: Accounts consist of common and preferred stock (equity investments), corporate bonds, government bonds and mutual funds. Mutual funds are valued at the net asset value ("NAV") of shares held by the account at year end. Assets are valued using the observable inputs set forth by major debt and equity markets upon daily settlement.

Registered Investment Companies (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.

NOTE H - FAIR VALUE MEASUREMENT - CONTINUED

Participant loans: Valued at amortized cost, which approximates fair value.

The preceding methods described may produce a fair value calculation that may not be indicative of the net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Input levels by investment category of the Plan's net assets at December 31, 2013 are as follows:

Investment Category	Level 1	Level 2	Level 3	Total
Registered Investment Companies				
Large-Cap Equity	$ 3,846,063	$ -	$ -	$ 3,846,063
Mid-Cap Equity	991,823	-	-	991,823
Small-Cap Equity	448,212	-	-	448,212
International Equity	2,427,370	-	-	2,427,370
Emerging Markets	295,978	-	-	295,978
Real Estate Investment Trust	204,515	-	-	204,515
Intermediate/LT Fixed Income	458,747	-	-	458,747
Target Date	3,252,358	-	-	3,252,358
Moderate Allocation	361,286	-	-	361,286
Money Market	759,706	-	-	759,706
Total Registered Investment Companies	13,046,058	-	-	13,046,058
Participant-Directed Brokerage Accounts				
Mutual Funds				
Large-Cap Equity	2,399,614	-	-	2,399,614
Mid-Cap Equity	624,311	-	-	624,311
Small-Cap Equity	425,717	-	-	425,717
International Equity	895,925	-	-	895,925
Emerging Markets	394,711	-	-	394,711
Real Estate Investment Trust	176,341	-	-	176,341
Short-Term Fixed Income	174,486	-	-	174,486
Intermediate/LT Fixed Income	502,365	-	-	502,365
High Yield Fixed Income	22,117	-	-	22,117
International/Emerging Markets	75,777	-	-	75,777
Total Mutual Funds	5,691,364	-	-	5,691,364

NOTE H - FAIR VALUE MEASUREMENT - CONTINUED

Commodities	181,592	-	-	181,592
Cash and Cash-Equivalents	155,444	-	-	155,444
Total Participant-Directed Brokerage Accounts	6,028,400	-	-	6,028,400
Cash and Cash Equivalents	2,472	-	-	2,472
Total Assets at Fair Value	$ 19,076,930	$ -	$ -	$ 19,076,930

Input levels by investment category of the Plan's net assets at December 31, 2012 are as follows:

Investment Category	Level 1	Level 2	Level 3	Total
Registered Investment Companies				
Large-Cap Equity	$ 2,776,418	$ -	$ -	$ 2,776,418
Mid-Cap Equity	906,649	-	-	906,649
Small-Cap Equity	272,574	-	-	272,574
International Equity	1,938,584	-	-	1,938,584
Emerging Markets	280,746	-	-	280,746
Real Estate Investment Trust	167,058	-	-	167,058
Intermediate/LT Fixed Income	722,972	-	-	722,972
Target Date	2,346,080	-	-	2,346,080
Moderate Allocation	309,770	-	-	309,770
Money Market	2,705	-	-	2,705
Total Registered Investment Companies	9,723,556	-	-	9,723,556

NOTE I - FAIR VALUE MEASUREMENT - CONTINUED

Participant-Directed Brokerage Accounts				
Mutual Funds				
Large-Cap Equity	1,902,443	-	-	1,902,443
Mid-Cap Equity	489,971	-	-	489,971
Small-Cap Equity	394,041	-	-	394,041
International Equity	662,589	-	-	662,589
Emerging Markets	323,737	-	-	323,737
Real Estate Investment Trust	132,087	-	-	132,087
Short-Term Fixed Income	28,972	-	-	28,972
Intermediate/LT Fixed Income	356,497	-	-	356,497
High Yield Fixed Income	33,852	-	-	33,852
International/Emerging Markets	59,977	-	-	59,977
Total Mutual Funds	4,384,166	-	-	4,384,166
Commodities	124,937	-	-	124,937
Cash and Cash-Equivalents	328,967	-	-	328,967
Total Participant-Directed Brokerage Accounts	4,838,070	-	-	4,838,070
Cash and Cash Equivalents	3,468	-	-	3,468
Total Assets at Fair Value	$ 14,565,094	$ -	$ -	$ 14,565,094

NOTE J - RISKS AND UNCERTAINTIES

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 investments securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

NOTE K - SUBSEQUENT EVENT

Management evaluated all events and transactions that occurred after December 31, 2013, through August 27, 2014, the issue date of these financial statements. No subsequent events were identified.

SOUTHERN ORTHOPEDIC ASSOCIATES
401(K) PROFIT SHARING PLAN

EIN 37-1395805 PN 001

SCHEDULE H, LINE 4i;- SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2013

Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment including maturity date, rate of interest, collateral, par or maturity date	Cost	Current Value
	Registered Investment Companies:		
American Funds	2015 Target Date Retirement	**	$ 145,553
American Funds	2020 Target Date Retirement	**	231,818
American Funds	2025 Target Date Retirement	**	567,130
American Funds	2030 Target Date Retirement	**	592,276
American Funds	2040 Target Date Retirement	**	1,715,579
American Funds	American Balanced	**	361,286
American Funds	Bond Fund of America	**	147,923
American Funds	Capital World Growth and Income	**	1,054,990
American Funds	Europacific Growth	**	519,563
American Funds	Fundamental Investors	**	782,859
American Funds	Growth Fund of America	**	980,547
American Funds	Money Market	**	759,709
American Funds	Small Cap World	**	361,091
American Funds	Washington Mutual Investors	**	270,098
Aston/Montag & Caldwell	Growth	**	389,992
Blackrock Funds	Small Cap Growth	**	448,212
Columbia Funds	Mid Cap Value	**	404,288
Davis Funds	New York Venture	**	555,263
Goldman Sachs Funds	Growth Strategy	**	141,354
Voya Funds	Global Real Estate	**	204,515
Hartford	Mid Cap R4	**	230,548
JP Morgan	Large Cap Growth	**	214,953
MFS Funds	Value	**	289,629
Oppenheimer Funds	Developing Markets	**	295,978
Oppenheimer Funds	International Growth	**	350,372
PIMCO Funds	Total Return	**	310,824
Royce Funds	Premier	**	356,987
Victory Funds	Diversified Stock	**	30,098
Yacktman Funds	Service Class	**	332,623
			13,046,058
*Wilmington Trust Retirement and Institutional Services Company	Participant-Directed Brokerage Accounts	**	6,028,400
*Wilmington Trust Retirement and Institutional Services Company	Cash and cash equivalents	**	2,472
			19,076,930
Participant Notes Receivable (Interest rates from 4.25% to 6.00%)			229,219
			$ 19,306,149

*Party-in-interest
**Investments are participant-directed, therefore, historical cost information is not required