

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 2014 This Form is Open to Public Inspection
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Part I Annual Report Identification Information	
For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014	
A This return/report is for: <div> <input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions) </div>	
B This return/report is <div> <input type="checkbox"/> a one-participant plan <input type="checkbox"/> a foreign plan </div>	
<div> <input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report </div>	
<div> <input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months) </div>	
C Check box if filing under: <div> <input type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program </div>	
<div> <input type="checkbox"/> special extension (enter description) </div>	

Part II Basic Plan Information —enter all requested information							
1a Name of plan SURGICAL ORTHOPEDIC IMPLANTS, INC. DEFINED BENEFIT PENSION PLAN	<table border="1"> <tr> <td>1b Three-digit plan number (PN) ►</td> <td>001</td> </tr> <tr> <td>1c Effective date of plan</td> <td>01/01/2012</td> </tr> </table>	1b Three-digit plan number (PN) ►	001	1c Effective date of plan	01/01/2012		
1b Three-digit plan number (PN) ►	001						
1c Effective date of plan	01/01/2012						
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) SURGICAL ORTHOPEDIC IMPLANTS, INC. 15 MIDDLE ROAD STUART, FL 34996	<table border="1"> <tr> <td>2b Employer Identification Number (EIN)</td> <td>65-0890923</td> </tr> <tr> <td>2c Sponsor's telephone number</td> <td>772-220-6965</td> </tr> <tr> <td>2d Business code (see instructions)</td> <td>621399</td> </tr> </table>	2b Employer Identification Number (EIN)	65-0890923	2c Sponsor's telephone number	772-220-6965	2d Business code (see instructions)	621399
2b Employer Identification Number (EIN)	65-0890923						
2c Sponsor's telephone number	772-220-6965						
2d Business code (see instructions)	621399						
3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor.	<table border="1"> <tr> <td>3b Administrator's EIN</td> <td></td> </tr> <tr> <td>3c Administrator's telephone number</td> <td></td> </tr> </table>	3b Administrator's EIN		3c Administrator's telephone number			
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.	<table border="1"> <tr> <td>4b EIN</td> <td></td> </tr> <tr> <td>4c PN</td> <td></td> </tr> </table>	4b EIN		4c PN			
4b EIN							
4c PN							
a Sponsor's name							
5a Total number of participants at the beginning of the plan year	<table border="1"> <tr> <td>5a</td> <td>4</td> </tr> </table>	5a	4				
5a	4						
b Total number of participants at the end of the plan year.....	<table border="1"> <tr> <td>5b</td> <td>3</td> </tr> </table>	5b	3				
5b	3						
c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	<table border="1"> <tr> <td>5c</td> <td></td> </tr> </table>	5c					
5c							
d(1) Total number of active participants at the beginning of the plan year.....	<table border="1"> <tr> <td>5d(1)</td> <td>3</td> </tr> </table>	5d(1)	3				
5d(1)	3						
d(2) Total number of active participants at the end of the plan year.....	<table border="1"> <tr> <td>5d(2)</td> <td>3</td> </tr> </table>	5d(2)	3				
5d(2)	3						
e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<table border="1"> <tr> <td>5e</td> <td>0</td> </tr> </table>	5e	0				
5e	0						

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.	04/30/2015	PAUL GOLDEN
	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)

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** 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 III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	476639	723743
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	476639	723743
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	168000	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	79104	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		247104
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	0	
e Certain deemed and/or corrective distributions (see instructions)	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	0	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		0
i Net income (loss) (subtract line 8h from line 8c)	8i		247104
j Transfers to (from) the plan (see instructions)	8j	0	

Part IV Plan Characteristics

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 3D
- 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	
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	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i		

Part VI Pension Funding Compliance

- 11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below) ☒ Yes ☐ No
- 11a** Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39 **11a** 0
- 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?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>SURGICAL ORTHOPEDIC IMPLANTS, INC. DEFINED BENEFIT PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>SURGICAL ORTHOPEDIC IMPLANTS, INC.</u>	D Employer Identification Number (EIN) <u>65-0890923</u>
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2014</u>	
2 Assets:	
a Market value	2a <u>476639</u>
b Actuarial value	2b <u>476639</u>
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment.....	(1) Number of participants <u>0</u> (2) Vested Funding Target <u>0</u> (3) Total Funding Target <u>0</u>
b For terminated vested participants.....	<u>0</u> <u>0</u> <u>0</u>
c For active participants.....	<u>3</u> <u>66740</u> <u>333702</u>
d Total.....	<u>3</u> <u>66740</u> <u>333702</u>
4 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	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>6.40%</u>
6 Target normal cost	6 <u>172809</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>04/07/2015</u>
Signature of actuary		Date
<u>PAUL PETROFF</u>		<u>14-03730</u>
Type or print name of actuary		Most recent enrollment number
<u>AKT RETIREMENT PLAN SERVICES LP</u>		<u>503-624-1300</u>
Firm name		Telephone number (including area code)
<u>5665 SW MEADOWS ROAD SUITE 200</u> <u>LAKE OSWEGO, OR 97035</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) 2014
v. 140124

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
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	0
10 Interest on line 9 using prior year's actual return of <u>4.09</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		132271
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.30</u> %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		132271
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	142.83 %
15 Adjusted funding target attainment percentage	15	134.05 %
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	140.57 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
02/19/2014	168000				
			Totals ▶	18(b)	168000
				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	166607
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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):												
a Target normal cost (line 6).....	31a	172809										
b Excess assets, if applicable, but not greater than line 31a	31b	142937										
32 Amortization installments:	<table border="1"> <thead> <tr> <th></th> <th>Outstanding Balance</th> <th>Installment</th> </tr> </thead> <tbody> <tr> <td>a Net shortfall amortization installment.....</td> <td>0</td> <td>0</td> </tr> <tr> <td>b Waiver amortization installment</td> <td>0</td> <td>0</td> </tr> </tbody> </table>				Outstanding Balance	Installment	a Net shortfall amortization installment.....	0	0	b Waiver amortization installment	0	0
	Outstanding Balance	Installment										
a Net shortfall amortization installment.....	0	0										
b Waiver amortization installment	0	0										
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33											
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	29872										
		Carryover balance	Prefunding balance									
35 Balances elected for use to offset funding requirement.....	0	0	0									
36 Additional cash requirement (line 34 minus line 35).....	36	29872										
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	166607										
38 Present value of excess contributions for current year (see instructions)												
a Total (excess, if any, of line 37 over line 36)	38a	136735										
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b											
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0										
40 Unpaid minimum required contributions for all years	40	0										

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

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	<input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years		
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		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

Form 5500-SFDepartment of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Short Form Annual Return/Report of Small Employee
Benefit Plan**This form is required to be filed under sections 104 and 4065 of the Employee Retirement
Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal
Revenue Code (the Code).OMB Nos. 1210-0110
1210-0089**2014****This Form is Open to
Public Inspection**▶ **Complete all entries in accordance with the instructions to the Form 5500-SF.****Part I Annual Report Identification Information**For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

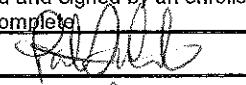

- A** This return/report is for:
- ☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions)
- ☐ a one-participant plan ☐ a foreign plan
- B** This return/report 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 Surgical Orthopedic Implants, Inc. Defined Benefit Pension Plan		1b Three-digit plan number (PN) ▶ <u>001</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) Surgical Orthopedic Implants, Inc. 15 Middle Road Stuart FL 34996		1c Effective date of plan 01/01/2012
3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor.		2b Employer Identification Number (EIN) 65-0890923
		2c Sponsor's telephone number (772) 220-6965
		2d Business code (see instructions) 621399
		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
5a Total number of participants at the beginning of the plan year.....		4c PN
b Total number of participants at the end of the plan year.....		5a <u>4</u>
c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)		5b <u>3</u>
d(1) Total number of active participants at the beginning of the plan year.....		5c
d(2) Total number of active participants at the end of the plan year.....		5d(1) <u>3</u>
e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....		5d(2) <u>3</u>
		5e <u>0</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, 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		<u>4-14-15</u>	Paul Golden
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		<u>4-14-15</u>	Paul Golden
	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)

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.
- c** 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 III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	476,639	723,743
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	476,639	723,743

8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	168,000	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	79,104	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		247,104
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	0	
e Certain deemed and/or corrective distributions (see instructions)	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	0	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		
i Net income (loss) (subtract line 8h from line 8c)	8i		247,104
j Transfers to (from) the plan (see instructions)	8j	0	

Part IV Plan Characteristics

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 3D
- 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	
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	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i		

Part VI Pension Funding Compliance

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

11a Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39: 11a 0

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?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?.....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

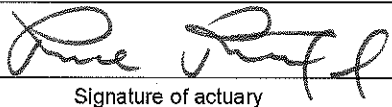
2014**This Form is Open to Public
Inspection**For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan Surgical Orthopedic Implants, Inc. Defined Benefit Pension Plan	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Surgical Orthopedic Implants, Inc.	D Employer Identification Number (EIN) 65-0890923
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500

Part I Basic Information			
1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2014</u>			
2 Assets:			
a Market value		2a	476,639
b Actuarial value		2b	476,639
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	0	0	0
b For terminated vested participants	0	0	0
c For active participants	3	66,740	333,702
d Total	3	66,740	333,702
4 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		4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor		4b	
5 Effective interest rate	5	6.40 %	
6 Target normal cost	6	172,809	

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>4/7/2015</u>
Signature of actuary		Date
Paul Petroff		14-03730
Type or print name of actuary		Most recent enrollment number
AKT Retirement Plan Services LP		(503) 624-1300
Firm name		Telephone number (including area code)
5665 SW Meadows Road Suite 200		
Lake Oswego		
Address of the firm		
OR 97035		

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) 2014
v. 140124

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
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	0
10 Interest on line 9 using prior year's actual return of <u>4.09%</u>	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		132271
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.30%</u>		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		132271
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	142.83 %
15 Adjusted funding target attainment percentage	15	134.05 %
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	140.57 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
02/19/2014	168,000				
Totals ▶			18(b)	168,000	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 166,607
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**21** Discount rate:**a** Segment rates:1st segment:
4.99 %2nd segment:
6.32 %3rd segment:
6.99 %☐ N/A, full yield curve used**b** Applicable month (enter code).....**21b**

0

22 Weighted average retirement age**22**

62

23 Mortality table(s) (see instructions) ☒ Prescribed - combined☐ Prescribed - separate☐ Substitute**Part VI Miscellaneous Items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... ☐ Yes ☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... ☒ Yes ☐ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....**27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years..... **28** 0**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... **29** 0**30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29)..... **30** 0**Part VIII Minimum Required Contribution For Current Year****31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6).....**31a**

172,809

b Excess assets, if applicable, but not greater than line 31a**31b**

142,937

32 Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment

0

0

b Waiver amortization installment.....

0

0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount.....**33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)..... **34** 29,872

Carryover balance

Prefunding balance

Total balance

35 Balances elected for use to offset funding requirement.....

0

0

0

36 Additional cash requirement (line 34 minus line 35)..... **36** 29,872**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....**37**

166,607

38 Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36)**38a**

136,735

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances**38b****39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)..... **39** 0**40** Unpaid minimum required contributions for all years..... **40** 0**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)****41** If an election was made to use PRA 2010 funding relief for this plan:**a** Schedule elected ☐ 2 plus 7 years ☐ 15 years**b** Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011**42** Amount of acceleration adjustment**42****43** Excess installment acceleration amount to be carried over to future plan years.....**43**

Surgical Orthopedic Implants Defined Benefit Pension Plan

As of 01/01/2014 for the Plan Year Ending 12/31/2014

Schedule SB, line 19 - Discounted Employer Contributions

Interest Rates:

Effective:	Late Quarterly:
6.40%	11.40%

<u>Effective Date</u>	<u>Amount</u>	<u>Contribution Year End Date</u>	<u>Effective Interest</u>	<u>Quarterly Interest</u>	<u>Discounted</u>
02/19/2014	\$168,000	12/31/2014	-1,393	0	\$166,607
	\$168,000		-\$1,393	\$0	\$166,607
Total:	\$168,000		-\$1,393	\$0	\$166,607

Contributions reported through February 17, 2015 are reflected above.

Contributions not yet reported are excluded from this exhibit.

Name of Plan: Surgical Orthopedic Implants Defined Benefit Pension Plan
Plan Sponsor's EIN: 65-0890923
Plan Number: 001
Plan Sponsor's Name: Surgical Orthopedic Implants, Inc.

Surgical Orthopedic Implants Defined Benefit Pension Plan

Valuation as of 01/01/2014 for the Plan Year Ending 12/31/2014

Statement of Actuarial Assumptions

Schedule SB, Part V

EIN: 65-0890923 PN:001

Actuarial Method for Minimum Required Contribution

Valuation Date	January 1, 2014
Actuarial Cost Method	Unit Credit, as prescribed by statute
Asset Valuation Method	Fair Market Value
Yield Curve Selected	24 month average segmented
Look back Month for Determining	The month which includes the valuation date

Actuarial Assumptions for Minimum Required Contribution

Segment interest rates	First Segment	4.99
Proscribed by statute	Second Segment	6.32
	Third Segment	6.99

Assumed Form of Payment	A single lump sum
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Assumption on Portion of Benefit Paid as a Lump Sum	Greater result of §417(e) applicable mortality and yield curve segments (above) as described in proposed IRS Regulations, and plan factors not applying the appropriate yield curve segment to deferral period.
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Mortality	
Pre-Retirement	None assumed
Post-Retirement	1994 GAR without loads projected to 2002 with scale AA, 50%M/50%F. As described in Revenue Ruling 2001-62
Interest	
Pre-Retirement	The Segment Rates described above
Post-Retirement	5.00

Assumed Commencement Date	All participants are assumed to retire at the Plan's stated Normal Retirement Date. Active Participants who have reached their Normal Retirement Date are assumed to retire one year after the valuation date.
---------------------------	--

Salary Scale	No explicit assumption
Turnover Rate	No explicit assumption
Future Annual Hours Worked	Actual hours worked in the current year

Changes Since Prior Valuation	Changes in mandated interest and mortality as required under the Pension Protection Act of 2006 (PPA).
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Surgical Orthopedic Implants Defined Benefit Pension Plan

Valuation as of 01/01/2014 for the Plan Year Ending 12/31/2014

Statement of Actuarial Assumptions

Schedule SB, Part V

EIN: 65-0890923 PN:001

Actuarial Assumptions (continued)

Actuarial Assumptions for Maximum Contribution

Assumptions for the Maximum Contribution are the same as for the Minimum Required Contribution with the following differences:

Segment interest rates	First Segment	1.25
	Second Segment	4.06
	Third Segment	5.08

Actuarial Assumptions for Present Value

Assumptions for Present Value of Accrued Benefits are the same as for Minimum Required Contribution with the following variances and additions:

Segment Interest Rates	First Segment	1.25
	Second Segment	4.57
	Third Segment	5.60
Mortality	Applicable Mortality under §417(e) for the current year	

Surgical Orthopedic Implants Defined Benefit Pension Plan**As of 01/01/2014 for the Plan Year Ending 12/31/2014**

Calculation of Weighted Retirement Age**Schedule SB Line 22**

EIN: 65-0890923 PN:001

	Assumed Normal Retirement Age	Target Normal Cost	Funding Target	Weight1	Weight2
	62	172,809	333,702	506,511	31,403,682
Total:		172,809	333,702	506,511	31,403,682

Weighted Retirement Age 62.00

Surgical Orthopedic Implants Defined Benefit Pension Plan

Valuation as of 01/01/2014 for the Plan Year Ending 12/31/2014

Summary of Plan Provisions

Schedule SB, Part V

EIN: 65-0890923 PN:001

Effective Date	January 1, 2012
Plan Year	01/01/2014 to 12/31/2014
Plan Eligibility	
Eligible Employees	All employees except those who: -Other employees specifically excluded and named in the Plan Document
Requirements	Later of the attainment of age 21 and the completion of 12 months of service
Entry Date	The 1/ 1 and 7/ 1 coinciding with or next following completion of eligibility requirements
Early Retirement	Not provided
Normal Retirement Age (NRA)	
Eligibility	Attainment of age 62 and completion of 5 years of Participation.
Normal Form of Benefit	Single Life Annuity
Maximum Allowable Benefits	The statutory maximum annual annuity benefit used in this valuation is lesser of a)210,000.00 (the 'Dollar Limit') or b)100% of Highest Consecutive Three Year Compensation (the 'Pay Limit'). - The Dollar Limit is further adjusted for retirement ages below 62 or above 65, and for Years of Plan Participation less than 10. - The Pay Limit is further adjusted for Years of Service less than 10.
Optional Forms of Benefit	Lump Sum, Life Annuity, Joint & Survivor Annuity (and other benefit forms as may be stated in the plan document) All actuarially equivalent to the Single Life Annuity
Compensation	
Plan Definition	Compensation is measured over a 12 month period beginning 1/ 1/2013 and ending 12/31/2013
Limits	Compensation for Benefit Purposes is Limited by Statute based on the Calendar Year In which the Compensation Measurement begins; as follows:
	2003 \$200,000 2009 \$245,000
	2004 \$205,000 2010 \$245,000
	2005 \$210,000 2011 \$245,000
	2006 \$220,000 2012 \$250,000
	2007 \$225,000 2013 \$255,000
	2008 \$230,000 2014 \$260,000

Surgical Orthopedic Implants Defined Benefit Pension Plan

Valuation as of 01/01/2014 for the Plan Year Ending 12/31/2014

Summary of Plan Provisions

Schedule SB, Part V

EIN: 65-0890923 PN:001

Normal Retirement Benefit:1. Original Benefit formula

Effective Date:	01/01/2011	A Target benefit formula, equal to 240.00% of Average Compensation. The target is reduced pro-rata for Years of Service projected at Normal Retirement Date, less than 25.
Average Compensation		The projection of compensation for this benefit formula is not frozen and will be based on the Current Compensation. The average compensation is based on the highest consecutive three years of compensation. Years of compensation for purposes of the highest consecutive average includes all years in which any year of service is credited
Accrual of the Benefit		The annual benefit is accrued fractionally over Years of Service. In no event will the fractional accrual take longer than 33 years. Years of Service prior to 1/ 1/2011 are not counted toward the accrual of benefits.

Normal Retirement Benefit:2 Benefit Formula 1-1-13

Effective Date:	01/01/2013	A Target benefit formula, equal to 240.00% of Average Compensation. The target is reduced pro-rata for Years of Accrual projected at Normal Retirement Date, less than 25.
Average Compensation		The projection of compensation for this benefit formula is not frozen and will be based on the Current Compensation. The average compensation is based on the highest consecutive three years of compensation. Years of compensation for purposes of the highest consecutive average only includes years while a plan participant. Compensation prior to becoming a participant will not be counted in the calculation of the highest consecutive average compensation.
Accrual of the Benefit		The annual benefit is accrued fractionally over Years of Participation. In no event will the fractional accrual take longer than 33 years. Years of Participation prior to 1/ 1/2013 are not counted toward the accrual of benefits.

Surgical Orthopedic Implants Defined Benefit Pension Plan

Valuation as of 01/01/2014 for the Plan Year Ending 12/31/2014

Summary of Plan Provisions

Schedule SB, Part V

EIN: 65-0890923 PN:001

Late Retirement

Eligibility

Defer commencement of benefit beyond normal retirement date.

Benefit

Greater of prior year's accrued benefit actuarially increased for deferred commencement and benefit calculated under normal retirement formula, using additional year of compensation and benefit service, if applicable.

Disability Benefit

Eligibility

Total and permanent disability as defined in the plan document.

Benefit

Present Value of Vested Accrued Benefit

Death Benefit

Eligibility

Death of participant prior to commencement of benefit

Benefit

Present Value of Vested Accrued Benefit

Termination Benefit

Eligibility

Termination of Employment Prior to Normal Retirement Date

Benefit

A percentage of a participant's accrued benefit based on the following schedule

Years	Vesting Percent	Years of Service Prior to Plan Inception are not counted as Vesting Service.
1	0.00%	
2	20.00%	
3	40.00%	
4	60.00%	
5	80.00%	
6	100.00%	

Actuarial Equivalent

Mortality

1994 GAR without loads projected to 2002 with scale AA, 50%M/50%F. As described in Revenue Ruling 2001-62

Interest

Pre-Retirement	5.00
Post-Retirement	5.00

\$417(e)

Stability period is the plan year; lookback month is the 1st month in the preceding plan year

Changes Since the Last Report and Other Notes

None, other than increases in statutory limits and changes in promulgated interest rates.

Schedule SB, line 26 - Schedule of Active Participant Data

YEARS OF CREDITED SERVICE

Attained Age	Under 1		1 To 4		5 To 9		10 To 14		15 To 19		20 To 24		25 To 29		30 To 34		35 To 39		40 & Up	
	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 to 44	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 to 49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 to 54	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55 to 59	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60 to 64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65 to 69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70 & Up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Name of plan: Surgical Orthopedic Implants Defined Benefit Pension Plan
Plan sponsor's name: Surgical Orthopedic Implants, Inc.

Plan number: 001
EIN: 65-0890923