Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

HERE

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

2014

OMB Nos. 1210-0110

1210-0089

This Form is Open to **Public Inspection**

Annual Report Identification Information For calendar plan year 2014 or fiscal plan year beginning and ending 12/31/2014 X a single-employer plan a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list A This return/report is for: of participating employer information in accordance with the form instructions) a one-participant plan a foreign plan the first return/report the final return/report **B** This return/report is an amended return/report a short plan year return/report (less than 12 months) Form 5558 DFVC program automatic extension C Check box if filing under: special extension (enter description) Basic Plan Information—enter all requested information Part II 1a Name of plan **1b** Three-digit SURGICAL ORTHOPEDIC IMPLANTS, INC. DEFINED BENEFIT PENSION PLAN 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) **2b** Employer Identification Number SURGICAL ORTHOPEDIC IMPLANTS, INC. 65-0890923 (EIN) Sponsor's telephone number 772-220-6965 15 MIDDLE ROAD STUART, FL 34996 Business code (see instructions) 621399 **3a** Plan administrator's name and address XSame as Plan Sponsor. Administrator's EIN **3c** Administrator's telephone number 4b EIN 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 4c PN Total number of participants at the beginning of the plan year 5a **b** Total number of participants at the end of the plan year..... 5b Number of participants with account balances as of the end of the plan year (defined benefit plans do not 5c complete this item) d(1) Total number of active participants at the beginning of the plan year..... 5d(1) 3 d(2) Total number of active participants at the end of the plan year..... 5d(2) 3 e Number of participants that terminated employment during the plan year with accrued benefits that were 0 5e less than 100% vested. 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 Filed with authorized/valid electronic signature 04/30/2015 PAUL GOLDEN **SIGN HERE** Signature of plan administrator Date Enter name of individual signing as plan administrator SIGN

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

Signature of employer/plan sponsor

Enter name of individual signing as employer or plan sponsor

Preparer's telephone number (optional)

	Form 5500-SF 2014		Page 2								
b	Were all of the plan's assets during the plan year invested in eligib. Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either line 6a or line 6b, the plan cannot be a second to the plan cannot be a sec	an independe and condition	ent qualified public accountans.)	nt (IQ	PA)				ш П	es [No
С	If the plan is a defined benefit plan, is it covered under the PBGC in	nsurance pro	gram (see ERISA section 40	21)?	X	Yes	No		Not de	ermi	ned
Par	t III Financial Information										
7	Plan Assets and Liabilities		(a) Beginning of Yea				(b) E	nd o	f Year		
<u>a</u>	Total plan assets	. 7a	4766						72	3743	
<u>b</u>	Total plan liabilities	. 7b	4706	0					70	0	
	Net plan assets (subtract line 7b from line 7a)	. 7с	4766	39	-				72	3743	1
	Income, Expenses, and Transfers for this Plan Year		(a) Amount				(i	b) To	tal		
	Contributions received or receivable from: (1) Employers	. 8a(1)	1680	000							
	(2) Participants	. 8a(2)		0							
	(3) Others (including rollovers)	. 8a(3)		0							
b	Other income (loss)	. 8b	791	04							
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	. 8c							24	7104	,
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d		0							
	Certain deemed and/or corrective distributions (see instructions)	. 8e		0							
	Administrative service providers (salaries, fees, commissions)	. 8f		0							
	Other expenses			0							
	Total expenses (add lines 8d, 8e, 8f, and 8g)									0	
i	Net income (loss) (subtract line 8h from line 8c)								24	7104	
j	Transfers to (from) the plan (see instructions)	. 8i		0							
Part	If the plan provides welfare benefits, enter the applicable welfare f V Compliance Questions	eature codes	Trom the list of Plan Charac	cterist	ic Coo	ies in i	ne instr	uction	15:		
10	During the plan year:				Yes	No			moun	t	
а	Was there a failure to transmit to the plan any participant contribu					.,					
	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fid		<u> </u>	10a		X					
D	Were there any nonexempt transactions with any party-in-interes on line 10a.)			10b		X					
С	Was the plan covered by a fidelity bond?			10c		X					
d											
е	or dishonesty?	her persons benefi	by an insurance carrier, its under the plan? (See	10d		X					
f	instructions.)			10e		X					
g	Did the plan have any participant loans? (If "Yes," enter amount a			10f		X					
<u>9</u>	If this is an individual account plan, was there a blackout period?		,	10g		^					
	2520.101-3.)	•		10h							
i	If 10h was answered "Yes," check the box if you either provided t exceptions to providing the notice applied under 29 CFR 2520.10			10i							
Part											
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)				·····				X	es	No
	Enter the unpaid minimum required contribution for current year f	rom Schedule	e SB (Form 5500) line 39			11a	<u></u>				0
12	Is this a defined contribution plan subject to the minimum funding			or se	ction (302 of	ERISA'	?	Υ	es >	< No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below		•	4 1	01	.nt	<u> </u>	of 11-	- بدءا		
а	If a waiver of the minimum funding standard for a prior year is bei granting the waiver.	•			, and 6	enter ti Day			e letter ′ear _	rulin	y

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lf :	ou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (For	m 5500), and skip to line 13.			
b	Enter the minimum required contribution for this plan year		12b		
С	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 negative amount)	-	1 124		
е	Will the minimum funding amount reported on line 12d be met by the funding	g deadline?		Yes	No N/A
Part	VII Plan Terminations and Transfers of Assets				
13a	Has a resolution to terminate the plan been adopted in any plan year?		D	′es X No	
	If "Yes," enter the amount of any plan assets that reverted to the employer the	his year	13a		
b	Were all the plan assets distributed to participants or beneficiaries, transferred the PBGC?		inder the control		Yes X No
С	If during this plan year, any assets or liabilities were transferred from this pla which assets or liabilities were transferred. (See instructions.)	an to another plan(s), identify th	e plan(s) to		
1	3c(1) Name of plan(s):		13c(2) EI	N(s)	13c(3) PN(s)

14b Trust's EIN

Part VIII Trust Information (optional)

14a Name of trust

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

	For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014											
		ff amounts to i										
<u> </u>	Caution:	A penalty of \$1	,000 will be ass	sessed for late f	iling of this repor	t unless reasonable	cause is establish	ied.				
	Name of p		MPLANTS, INC	C. DEFINED BE	NEFIT PENSIOI	N PLAN	B Three-di	git nber (PN)	•	001		
		sor's name as s ORTHOPEDIC I			or 5500-SF		D Employer	Identificati	ion Number (E	EIN)		
	ROIOAL	SKITIOI EDIO I	IVII EAIVIO, IIVO	<i>,</i> .				00 0000				
E	Type of pla	n: X Single	Multiple-A	Multiple-B	F	Prior year plan size:	X 100 or fewer	101-50	00 More th	an 500		
P	art I	Basic Inforn	nation									
1	Enter th	ne valuation date	e: N	Month 01	Day <u>01</u>	Year <u>2014</u>						
2	Assets:											
	a Marke	et value						2a		476639		
	b Actua	arial value						2b		476639		
3 Funding target/participant count breakdown (1) Number of participants						,	ed Funding arget	(3) Total Funding Target				
	a For re	etired participan	ts and beneficia	aries receiving p	payment		0		0	0		
	b For te	erminated veste	d participants				0		0	0		
C For active participants							66740	333702				
	d Total						3		66740	333702		
4	If the pl	an is in at-risk s	tatus, check the	box and comp	olete lines (a) and	d (b)	[]					
	a Fund	ing target disreç	arding prescrib	ed at-risk assur	mptions		<u> </u>	4a				
						ition rule for plans thating loading factor		4b				
5	Effectiv	e interest rate						5	6.40%			
6	Target	normal cost						6		172809		
Sta		y Enrolled Actu	•									
	accordance	of my knowledge, the with applicable law a offer my best estima	nd regulations. In my	opinion, each other	assumption is reason	dules, statements and attact able (taking into account the	nments, if any, is comple experience of the plar	lete and accur n and reasona	ate. Each prescrib ble expectations) a	ed assumption was applied in and such other assumptions, in		
	SIGN IERE								04/07/20	045		
•	ILNL		Signa	ture of actuary					Date	713		
DΛ	UL PETR)EE	Sigila	ture or actuary					14-037	20		
FA	OLFLIK	<u>JFF</u>	Type or pr	int name of actu	uarv		_	Most re	ecent enrollme			
AK	T RETIRE	MENT PLAN S	•••	int riamo or act	aary			Widot ic	503-624			
7 (1)	- RETIRE			irm name			т	elephone i		ding area code)		
		ADOWS ROAD GO, OR 97035					·		(g		
			Addı	ress of the firm								
If the	actuary l	nas not fully refl	ected any regul	ation or ruling n	promulasted und	er the statute in comp	oleting this sched	ule check	the hov and s	ее П		
	uctions	ido fiot fully fell	colou any regui	adon or running p	nomaigated and	or the statute in comp	Acting this someth	uio, olicok	and box and s			

Page 2	2 -	1
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Schedule SB (Form 5500) 2014

Pa	rt II	Begin	ning of Year	Carryov	er and Prefundi	ing Bal	ances						
								(a) (Carryover balance		(b) F	Prefundi	ng balance
7					cable adjustments (li					0			0
8			•	-	unding requirement (•				0			0
9										0			0
10					urn of <u>4.09</u> % .					0			0
11	1 Prior year's excess contributions to be added to prefunding balance:												
	a Present value of excess contributions (line 38a from prior year)												
	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 6.30 %												
	b(2) Int	erest on	line 38b from pri	or year Sch	edule SB, using prio	or year's a	actual						0
					ear to add to prefundin								0
					·	•							132271
	d Portio	n of (c) t	to be added to pre	efunding ba	lance								0
12	12 Other reductions in balances due to elections or deemed elections								0				
13	13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)							0					
Pa	Part III Funding Percentages												
14	14 Funding target attainment percentage 14 142.83 %												
	15 Adjusted funding target attainment percentage 15 134.05 %							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												
17	17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage												
Part IV Contributions and Liquidity Shortfalls													
18 Contributions made to the plan for the plan year by employer(s) and employees:													
(M	(a) Date IM-DD-YY		(b) Amount p employer		(c) Amount paid employees	by	(a) Da (MM-DD-		(b) Amount paid by (c) Amount paid by employer(s) employees				
	2/19/2014	,	omployer	168000	difficion		(IVIIVI DD	,	Ginpleyen			Ompr	0,000
						•	Totals ►	18(b)		168000	18(c)		0
19	Discount	ed empl	loyer contributions	s – see inst	ructions for small pla	an with a	valuation d	ate after tl	he beginning of the	e year:			
	a Contri	butions	allocated toward	unpaid min	imum required contri	ibutions fi	rom prior ye	ears		19a			0
	b Contril	butions i	made to avoid res	trictions ad	ljusted to valuation d	late				19b			0
	C Contrib	outions a	allocated toward mi	inimum requ	uired contribution for c	current yea	ar adjusted	to valuation	n date	19c			166607
20	•		utions and liquidit	•									1 🗆
		•	•		he prior year?							<u> </u>	Yes X No
			·		installments for the	-		-	manner?				Yes No
	C If line	20a is "\	Yes," see instructi	ons and co	mplete the following								
		(1) 1s	st		Liquidity shortfall (2) 2nd	as or end	or quarter	of this pla	in year 3rd			(4) 4th	1
		(1)	-		(-,			(0)				\., .u	

rt V	Assumption	ns Used to Determine	Funding Target and Targe	et Normal Cost						
Discou	nt rate:									
a Segr	ment rates:	1st segment: 4.99%	2nd segment: 6.32 %	_		N/A, fu	ıll yield	curve	used	
b Appli	icable month (enter code)			21b	•				
Weight	ed average ret	irement age			22				62	
Mortalit	ty table(s) (see	e instructions) X Pre	escribed - combined Pre	scribed - separate	Substitu	te				
rt VI I	Miscellane	ous Items								
			uarial assumptions for the current	plan year? If "Yes." see	instructions	s regarding re	eauired			
	-							Yes	X No	
Has a r	method change	e been made for the current pl	an year? If "Yes," see instructions	regarding required attac	chment			Yes	X No	
Is the p	olan required to	provide a Schedule of Active	Participants? If "Yes," see instruc	tions regarding required	attachment		X	Yes	No	
If the pl	lan is subject to	o alternative funding rules, ent	ter applicable code and see instruc	ctions regarding	27				<u> </u>	
attachn	nent									
rt VII	Reconcilia	ation of Unpaid Minimu	ım Required Contribution	s For Prior Years						
Unpaid	minimum requ	uired contributions for all prior	years		28				0	
Discour	nted employer	contributions allocated toward	d unpaid minimum required contrib	utions from prior years	29				0	
					30				0	
	1	•								
		*	,		31a				172000	
									172809 142937	
						I	nstallm	ent	142937	
				Outotaining Baile		<u>'</u>	- Iotalii I	01110	0	
									0	
				ating the approval					0	
					33					
Total fu	unding requiren	ment before reflecting carryove	er/prefunding balances (lines 31a -	31b + 32a + 32b - 33)	34	29872				
			Carryover balance	Prefunding bala	nce	To	tal bala	ance		
Balance	es elected for u	use to offset funding								
		•	0		0				0	
Additio	nal cash requir	rement (line 34 minus line 35).			36				29872	
Contrib (line 19	outions allocate	ed toward minimum required co	ontribution for current year adjuste	d to valuation date	37				166607	
Presen	t value of exce	ess contributions for current ye	ar (see instructions)							
a Total	(excess, if any	y, of line 37 over line 36)			38a				136735	
b Portion	on included in	line 38a attributable to use of	prefunding and funding standard c	arryover balances	38b					
					39				0	
	·		•	•	40				0	
-)					
rt IX										
	ection was mad	de to use PRA 2010 funding re	elief for this plan:							
If an ele			elief for this plan:			2 plus 7 yea	ars	15 y	/ears	
If an ele	dule elected							_		
If an ele	dule elected ble plan year(s)) for which the election in line	<u> </u>				ars [_	/ears 2011	
	Discou a Seg b Appl Weight Mortali rt VI Has a cattachr Has a cattachr Has a cattachr Has a cattachr Is the pattachr Is the pattachr In t VIII Unpaid Discou (line 15 Remain rt VIII Target a Target b Excee Amortiz a Net s b Waiv If a wai (Month Total fu Balanc require Additio Contrib (line 15 Presen a Total b Portic Unpaid	Discount rate: a Segment rates: b Applicable month (Weighted average ret Mortality table(s) (see rt VI Miscellanee Has a change been in attachment	Discount rate: a Segment rates: b Applicable month (enter code)	Discount rate: a Segment rates: 1st segment: 4.99% 6.32 %	Discount rate: a Segment rates: 1st segment: 1st segment: 2nd segment: 3rd segment: 3rd segment: 4.99% b Applicable month (enter code)	Discount rate: a Segment rates: fist segment: 4.99% 6.32% 5.32% 5.32% 6.39% b Applicable month (enter code)	Discount rate: a Segment rates: 1st segment: 4.99% b Applicable month (enter code). b Applicable month (enter code). Carryover balance 1st segment: 4.99% can be segment: 4.99% b Applicable month (enter code). Discounted employer contributions allocated toward unpaid minimum required contributions from prior years Unpaid minimum Required Contribution For Current Year Target normal cost (line 6). B Excess assets, if applicable, but not greater than line 31a Amortization installments: Carryover balance Carryover balance Prescribed - Sever line 36 Saba Balances elected for use to offset funding required entroptions for current year and funding standard carryover balances Balances elected for use to sever selecting and funding standard carryover balances B Carryover	Discount rate: a Segment rates: 1st segment: 4.99% 2nd segment: 6.3.2% 3rd segment: 6.9.3% 2plus be month (enter code) Disport bed overage retirement age. Miscellaneous Items Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. If the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding required attachment. If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding required attachment. If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding required attachment. If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding required attachment. If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding required attachment. If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding required attachment. If the plan is subject to alternative funding required contributions funding required contributions from prior years 28 29 Install minimum required Contributions for Current Year Target normal cost and excess assets (see instructions): a Target normal cost (line 6). 31a	Discount rate: a Segment rates: 1st segment: 4.96% 2.32% 3.32% 3.32% 2.1b Weight=downth (enter code)	

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.

2014

OMB Nos. 1210-0110

1210-0089

This Form is Open to **Public Inspection**

Part I		Identification Information				
For calend		scal plan year beginning	01/01/2014	and ending	12/31/	2014
A This re	turn/report is for:	a single-employer plan	of participating emplo	ilan (not multiemployer) yer information in accor		nis box must attach a list m instructions)
		a one-participant plan	a foreign plan			
B This ret	urn/report is	the first return/report	the final return/report			
		an amended return/report	a short plan year retu	rn/report (less than 12 n	nonths)	
C Check b	oox if filing under:	☐ Form 5558	automatic extension		☐ DFVC p	rogram
O OHOUR I	OX II IIIII G GIIGGI	special extension (enter desc	eription)			
			· · · · · · · · · · · · · · · · · · ·			
Part II	·	rmation—enter all requested in	nformation		т.,	
1a Name	of plan				1b Three-digit	
Surgic	al Orthopedic	Implants, Inc. Defi	ned		(PN)	001
	t Pension Pla				1c Effective d	
					01/01/2	•
2a Plans	ponsor's name and ac	ldress; include room or suite numb	per (employer, if for a single	-employer plan)	2b Employer le	dentification Number
	•	Implants, Inc.	, , .	• •	, , ,	0890923
						telephone number 20-6965
15 Mid	dle Road					ode (see instructions)
			ਲਾ	24006	621399	ode (see manuonoma)
Stuart 3a Plana	dminietrafor'e name a	nd address XSame as Plan Spon	sor FL	34996	3b Administrat	or's FIN
Ja Hana	ultimotator o name a	In gardess Whatte an i an ober-	501.			
					3c Administrat	or's telephone number
					41	
		e plan sponsor has changed since	the last return/report filed f	or this plan, enter the	4b EIN	
name,		e plan sponsor has changed since mber from the last return/report.	the last return/report filed f	or this plan, enter the	4b EIN	
name a Spon	, EIN, and the plan nu sor's name					4
name a Spon 5a Totalr	, EIN, and the plan nu sor's name number of participants	mber from the last return/report. at the beginning of the plan year			4c PN 5a	4 3
a Spon 5a Total r b Total r	, EIN, and the plan nu sor's name number of participants number of participants	at the end of the plan year			4c PN 5a 5b	4 3
a Spon 5a Total r b Total r c Numb	EIN, and the plan number of participants number of participants number of participants er of participants with ete this item)	at the beginning of the plan year at the end of the plan yearat the end of the plan year	the plan year (defined bene	efit plans do not	4c PN 5a 5b 5c	
a Spon 5a Total r b Total r c Numb	EIN, and the plan number of participants number of participants number of participants er of participants with ete this item)	at the end of the plan yearat the beginning of the plan yearat the end of the plan year	the plan year (defined bene	efit plans do not	4c PN 5a 5b 5c 5d(1)	
name, a Spon 5a Total r b Total r c Number complet d(1) Total	EIN, and the plan number of participants number of participants er of participants with ete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of rticipants at the beginning of the plan year	the plan year (defined bene lan year	efit plans do not	4c PN 5a 5b 5c	3
name, a Spon 5a Total r b Total r c Number complet d(1) Total d(2) Total	EIN, and the plan number of participants number of participants er of participants with ete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of	the plan year (defined bene lan yearararararar.with accrued bene	efit plans do not	4c PN 5a 5b 5c 5d(1)	3
name, a Spon 5a Total r b Total r c Numbe comple d(1) Tota d(2) Tota e Numbe less th	EIN, and the plan number of participants number of participants er of participants with ete this item)	at the beginning of the plan year at the beginning of the plan year at the end of the plan year account balances as of the end of the plants at the beginning of the plants at the end of the plan year at the end of the plan year minated employment during the plants at the employment during the employment during the employment during the plants at the employment during the	the plan year (defined bene lan yearar. arplan year with accrued bene	efit plans do not	4c PN 5a 5b 5c 5d(1) 5d(2) 5e	3 3 3 0
a Spon 5a Total r b Total r c Numbe complet d(1) Tota d(2) Tota e Numbe less the	EIN, and the plan number of participants number of participants er of participants with ete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of rticipants at the beginning of the plan year rticipants at the end of the plan year erminated employment during the plan year or incomplete filing of this return her penalties set forth in the instruction	the plan year (defined bene lan yeararplan year with accrued bene n/report will be assessed	efit plans do not Fits that were unless reasonable cau	4c PN 5a 5b 5c 5d(1) 5d(2) 5e use is established port, including, if a	3 3 0 1. pplicable, a Schedule
name, a Spon 5a Total r b Total r c Numbe complet d(1) Tota d(2) Tota e Numbe less the Caution: A Under pena	EIN, and the plan number of participants number of participants er of participants with ete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of rticipants at the beginning of the plan year incomplete filing of this return her penalties set forth in the instructed signed by an enrolled actuary, a	the plan year (defined bene lan yeararplan year with accrued bene n/report will be assessed	efit plans do not Fits that were unless reasonable cau	4c PN 5a 5b 5c 5d(1) 5d(2) 5e use is established port, including, if a	3 3 0 1. pplicable, a Schedule
name, a Spon 5a Total r b Total r c Number complet d(1) Total d(2) Total e Number less the Caution: A Under pena SB or Sche belief, it is t	EIN, and the plan number of participants number of participants er of participants with ete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of rticipants at the beginning of the plan year incomplete filing of this return her penalties set forth in the instructed signed by an enrolled actuary, a	the plan year (defined bene lan yeararplan year with accrued bene n/report will be assessed	efit plans do not efits that were unless reasonable cau examined this return/report	4c PN 5a 5b 5c 5d(1) 5d(2) 5e use is established port, including, if a	3 3 0 1. pplicable, a Schedule
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name, a Spon 5a Total r b Total r c Number complet d(1) Total d(2) Total e Number less the Caution: A Under pena SB or Sche belief, it is t	EIN, and the plan number of participants number of participants er of participants with ete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of ricipants at the beginning of the plan year ricipants at the beginning of the plan year erminated employment during the plan year or incomplete filling of this return the penalties set forth in the instructed signed by an enrolled actuary, a pleter.	the plan year (defined beneation of the plan year with accrued beneations, I declare that I have as well as the electronic ver	efit plans do not efits that were unless reasonable cau examined this return/report	4c PN 5a 5b 5c 5d(1) 5d(2) 5e use is established out, including, if and to the best of	3 3 0 I. pplicable, a Schedule f my knowledge and
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name, a Spon 5a Total r b Total r c Number completed (1) Total d (2) Total e Number less the Caution: A Under pena SB or Sche belief, it is t SIGN HERE	EIN, and the plan number of participants number of participants er of participants with ete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of ricipants at the beginning of the plan year ricipants at the beginning of the plan year ricipants at the end of this return the penalties set forth in the instruction of signed by an enrolled actuary, and signed by an enrolled actuary, and the plan year dministrator.	the plan year (defined beneather the plan year with accrued beneather the plan year with accrued beneather the plan year will be assessed as well as the electronic veronic veronic year will be according to the plant of the pla	efit plans do not efits that were unless reasonable care examined this return/report Paul Golden Enter name of individ Paul Golden Enter name of individ	4c PN 5a 5b 5c 5d(1) 5d(2) 5e see is established port, including, if a cont, including, if a cont, and to the best of the best	3 3 0 L pplicable, a Schedule f my knowledge and administrator

,	Form 5500-SF 2014		Page 2						
b	Were all of the plan's assets during the plan year invested in eligible. Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either line 6a or line 6b, the plan cannot the plan is a defined benefit plan is it envered under the PRCC in	an indepe and cond ot use Fo	ndent qualified public account itions.)orm 5500-SF and must inste	ant (i	QPA) e Forn	n 550(),		es No
	If the plan is a defined benefit plan, is it covered under the PBGC in	nsurance	program (see ERISA section 4	1021)	· ····· <u>></u>	<u>res</u>	☐ INO [Not dete	erminea
Pa	rt III Financial Information	į.							
7	Plan Assets and Liabilities		(a) Beginning of Ye				(b) End	of Year	
-	Total plan assets	7a	4 /	6,6		···-·		,	23,743
<u>b</u>		7b	A 77	c c	0		·	***	0
	Net plan assets (subtract line 7b from line 7a)	7c		6,6	39		/I.)		23,743
- <u>8</u> a	Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from:	D=(4)	(a) Amount	8,00	00		<u> </u>	Total	
-	(1) Employers	8a(1) 8a(2)	ΤΟ	0,00	0			**************************************	
2	(2) Participants	8a(3)			0				
h	Other income (loss)	8b	7	9,10	Ŭ				
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		<i>5</i>	-			2	47,104
-	Benefits paid (including direct rollovers and insurance premiums to provide benefits).	8d			0				
е	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							
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)							2	47,104
	Transfers to (from) the plan (see instructions)		0				· · · · · · · · · · · · · · · · · · ·		
	t IV Plan Characteristics If the plan provides pension benefits, enter the applicable pension: 1A 3D	feature co	des from the List of Plan Char	acteri	stic Co	des ir	the instru	ctions;	 ,
b	If the plan provides welfare benefits, enter the applicable welfare fe	ature cod	es from the List of Plan Chara	cteris	tic Cod	les in 1	the instruct	ions:	
Pari	V Compliance Questions								
10	During the plan year:				Yes	No		Amount	
	Was there a failure to transmit to the plan any participant contribut 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	ciary Corr	ection Program)	10a		Х			
d 	Were there any nonexempt transactions with any party-in-interest? on line 10a.)			10b		Х			···
C	Was the plan covered by a fidelity bond?			10c		Х		•	
d	Did the plan have a loss, whether or not reimbursed by the plan's to dishonesty?	fidelity bor	nd, that was caused by fraud	10d		Х			
е	Were any fees or commissions paid to any brokers, agents, or other insurance service, or other organization that provides some or all constructions.)	of the bene	efits under the plan? (See	10e		Х			
f	Has the plan failed to provide any benefit when due under the plan	1?		10f		Χ			-
g	Did the plan have any participant loans? (If "Yes," enter amount as	of year e	nd.)	10g		Х			
h	If this is an individual account plan, was there a blackout period? (: 2520.101-3.)			10h			······································		-
ī	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101	e required	notice or one of the	10i					
Part	VI Pension Funding Compliance				<u> </u>			·	· · · · · · · · · · · · · · · · · · ·
11	Is this a defined benefit plan subject to minimum funding requirements 5500 and line 11a below)							X Yes	No
11a	Enter the unpaid minimum required contribution for current year fro	m Schedu	lle SB (Form 5500) line 39			11a	0		

Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA?..

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

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

granting the waiver.

Yes

Year

N/A
X No
PN(s)
X

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).

OMB No. 1210-0110

2014

This Form is Open to Public Inspection

▶ File as a	an attachment to Form 5500 or	5500-SF.			
For calendar plan year 2014 or fiscal plan year beginning	01/01/2014	and endi	ng	12/3	1/2014
▶ Round off amounts to nearest dollar.					
▶ Caution: A penalty of \$1,000 will be assessed for late filing o	f this report unless reasonable ca	use is establishe	ed.		
A Name of plan		B Three-dig	jit		
		plan num	ber (PN)	Action of the Action Co.	001
Surgical Orthopedic Implants, Inc. Def	ined Benefit Pensio] n Plan			
C Plan sponsor's name as shown on line 2a of Form 5500 or 55		1	Identifica	tion Number (E	IN)
•				·	,
Surgical Orthopedic Implants, Inc.	20 mags _ mag	65-0890	923		
E Type of plan: X Single Multiple-A Multiple-B	F Prior year plan size:	100 or fewer	101-9	500 More th	an 500
Part I Basic Information					
	Day 1 Year 2014			The second restriction is	
2 Assets:	ř.				
a Market value			2a		476,639
b Actuarial value			2b		476,639
3 Funding target/participant count breakdown	' '	Number of rticipants	. ,	ted Funding arget	(3) Total Funding Target
a For retired participants and beneficiaries receiving payme	nt	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 li	nes (a) and (b)	. 🗍			
a Funding target disregarding prescribed at-risk assumption	ns		4a		
b Funding target reflecting at-risk assumptions, but disregal at-risk status for fewer than five consecutive years and			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 accom accordance with applicable law and regulations. In my opinion, each other assump combination, offer my best estimate of anticipated experience under the plan.	panying schedules, statements and attachn tion is reasonable (taking into account the e	nents, if any, is comple experience of the plan	te and accu and reasons	rate. Each prescribe able expectations) a	ed assumption was applied in nd such other assumptions, in
SIGN	SQ 400		/	1	
HERE Vie Vi		4	17	12015	-
Signature of actuary				Date	
Paul Petroff				14-0373	0
Type or print name of actuary			Most r	ecent enrolime	
AKT Retirement Plan Services LP				503) 624 <i>-</i>	1300
Firm name					ling area code)
5665 SW Meadows Road Suite 200					
. I also Courage	OD 07025			•	
Lake Oswego Address of the firm	OR 97035	_			
	make dissert a state of the sta		1- 1-1	Ala a la casa de la	
If the actuary has not fully reflected any regulation or ruling promul instructions	gated under the statute in comple	eting this schedu	ie, cneck	the box and se	е Ц

Schedule SB (Form 5500)	12014

	_		
Dana	7	_	
raue	_	_	ı

	Schedule SB (Form 5	5500) 2014		Page	2 -					
Pa	art II Beginning of	Year Carryove	er and Prefunding Ba	lances						
7	Balance at beginning of pri				(a) (Carryover balance	0	(b) Prefu	ındin	g balance 0
8	Portion elected for use to o						0			0
9	Amount remaining (line 7 n						0			0
10	Interest on line 9 using prio	r year's actual retu	rn of <u>4.09</u> %				0			0
11	Prior year's excess contribu									
	a Present value of excess									132271
	b(1) Interest on the exces Schedule SB, using p	s, if any, of line 38a prior year's effective	a over line 38b from prior ye e interest rate of <u>6 · 3 0</u> %	ar						
	b(2) Interest on line 38b fa		edule SB, using prior year's	actual						0
	c Total available at beginning	g of current plan yea	ar to add to prefunding baland	ce						132271
	d Portion of (c) to be added	d to prefunding bal	ance						-	
12	Other reductions in balance				+ 6+ 9/3/3/3/9		0			0
	Balance at beginning of cu						0			0
	makulputepean jii		inie 10 · line tu = line 12)							
										4 4 0 0 0 W
	Funding target attainment p							14	_	142.83 %
	Adjusted funding target atta Prior year's funding percen								'	134.05 %
	current year's funding requi								•	140.57%
17	If the current value of the a								7	%
Pa	art IV Contribution	s and Liquidit	ty Shortfalls					,	•	
18	Contributions made to the			loyees:						
(M		nount paid by oployer(s)	(c) Amount paid by employees	(a) [(MM-DE		(b) Amount pai employer(s			noun mploy	t paid by yees
02	2/19/2014	168,000								
BENEFIT :		S4400 (13 sept 1			1				•	
3.00		Break B.F.		Totals ▶	18(b)		3,000	18(c)		0
19						r-				
	a Contributions allocated to	•	·	•	,	F	19a			0
	b Contributions made to av					⊢	19b			0
	C Contributions allocated tov		red contribution for current ye	ear adjusted	l to valuation	date	19c		ana in	166,607
20	Quarterly contributions and						L			TANKE AND T
	a Did the plan have a "fund								· 📙	Yes X No
	b If line 20a is "Yes," were	-		-		manner?	Г	***************************************	[]	Yes No
	C If line 20a is "Yes," see in	nstructions and con	·					<u> </u>		
	(1) 1st		Liquidity shortfall as of en (2) 2nd	u oi quarte		າ year 3rd	ı	(4)	4th	
	<u> </u>									

Pa	rt V Assumptio	ns Used to Determine	Funding Target and Tar	get 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 ret				22	62						
23	Mortality table(s) (se	e instructions)	escribed - combined	Prescribed - separate	Substitu	ite						
Pa	rt VI Miscellane	ous Items										
24			uarial assumptions for the curre									
25	Has a method chang	e been made for the current pl	an year? If "Yes," see instructi	ons regarding required atta	chment							
26	ls the plan required to	provide a Schedule of Active	Participants? If "Yes," see ins	ructions regarding required	i attachmer	ntX Yes No						
27			er applicable code and see ins		27							
Pa	rt VII Reconcilia	ation of Unpaid Minimu	ım Required Contributi	ons For Prior Years								
28	Unpaid minimum requ	uired contributions for all prior	years		28	0						
29			unpaid minimum required con		29	0						
30	Remaining amount of	f unpaid minimum required cor	tributions (line 28 minus line 29	9)	30	0						
Pa	rt VIII Minimum	Required Contribution	For Current Year									
31	Target normal cost a	nd excess assets (see instruct	ions):									
	a Target normal cost (line 6)											
	b Excess assets, if a	pplicable, but not greater than	line 31a		31b	142,937						
32	Amortization installme	ents:		Outstanding Bala	ance	Installment						
	a Net shortfall amorti	zation installment		****	0	0						
					0	0						
33			ter the date of the ruling letter o)_and the waived amoun		33							
34	Total funding requirer	ment before reflecting carryove	r/prefunding balances (lines 31	a - 31b + 32a + 32b - 33)	34	29 , 872						
			Carryover balance	Prefunding bala	nce	Total balance						
35	Balances elected for requirement	use to offset funding		0	0	0						
36	Additional cash requir	rement (line 34 minus line 35)			36	29,872						
37			ontribution for current year adju		37	166,607						
38	Present value of exce	ess contributions for current year	ar (see instructions)									
	a Total (excess, if any	y, of line 37 over line 36)			38a	136,735						
	b Portion included in	line 38a attributable to use of p	prefunding and funding standar	d carryover balances	38b							
39	Unpaid minimum requ	uired contribution for current ye	ear (excess, if any, of line 36 ov	er line 37)	39	0						
40	Unpaid minimum requ	uired contributions for all years			40	0						
Pa	rt IX Pension I	Funding Relief Under P	ension Relief Act of 20	10 (See Instructions))							
41	If an election was made	de to use PRA 2010 funding re	lief for this plan:									
-	a Schedule elected					2 plus 7 years 15 years						
	b Eligible plan year(s)) for which the election in line	11a was made									
42	Amount of acceleratio	n adjustment			42							
43	Excess installment ac	celeration amount to be carried	d over to future plan years		43	· · · · · · · · · · · · · · · · · · ·						

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

Schedule SB, line 19 - Discounted Employer Contributions

Interest Rates:

			Effective: 6.40%	Late Quarterly: 11.40%	
Effective Date	<u>Amount</u>	Contribution Year End Date	Effective Interest	Quarterly Interest	<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.

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

Assumption on Portion of Benefit Greater result of §417(e) applicable mortality and yield curve

Paid as a Lump Sum segments (above) as described in proposed IRS Regulations,

and plan factors not applying the appropriate yield curve

segment to deferral period.

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

Mortality

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).

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		

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

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
Normal Retirement Age (NRA)

Eligibility

Not provided

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

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.

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

Benefit

Termination of Employment Prior to Normal Retirement Date

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

following schedule

	Vesting	Years of Service Prior to Plan
Years 1	Percent 0.00%	Inception are not counted as
2	20.00%	Vesting Service.
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
Post-Retirement

5.00 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		nder 1 Avg. Comp	1 No.	To 4 Avg. Comp	5 No.	To 9 Avg. Comp	10 T No.	o 14 Avg. Comp	15 T No.	To 19 Avg. Comp	20 ⁻ No.	To 24 Avg. Comp	25 No.	To 29 Avg. Comp	30 No.	To 34 Avg. Comp	35 No.	To 39 Avg. Comp		& Up 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	ō	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