

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2014</div> 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 <u>01/01/2014</u> and ending <u>12/31/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or ☒ a single-employer plan; ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information		
1a Name of plan SIERRA NEVADA MEMORIAL - MINERS HOSPITAL, INC. TAX DEFERRED ANNUITY PLAN		1b Three-digit plan number (PN) ▶	003
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) SIERRA NEVADA MEMORIAL-MINERS HOSPITAL, INC. <div style="display: flex; justify-content: space-between;"> <div>P.O. BOX 1029 GRASS VALLEY, CA 95945</div> <div>155 GLASSON WAY GRASS VALLEY, CA 95945</div> </div>		1c Effective date of plan 09/15/1989	
		2b Employer Identification Number (EIN) 94-1439787	
		2c Plan Sponsor's telephone number 530-274-6014	
		2d Business code (see instructions) 622000	

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/29/2015	CHERYL MULLALY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN	
		4c PN	
5 Total number of participants at the beginning of the plan year		5	1042
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).			
a(1) Total number of active participants at the beginning of the plan year		6a(1)	792
a(2) Total number of active participants at the end of the plan year		6a(2)	821
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	277
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	1098
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	1098
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	713
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2F 2G 2L 2M 2T 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>2</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

Part III**Form M-1 Compliance Information (to be completed by welfare benefit plans)**

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	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

A Name of plan SIERRA NEVADA MEMORIAL - MINERS HOSPITAL, INC. TAX DEFERRED ANNUITY PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 SIERRA NEVADA MEMORIAL-MINERS HOSPITAL, INC.	D Employer Identification Number (EIN) 94-1439787

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier

LINCOLN NATIONAL LIFE INSURANCE CO

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
35-0472300	65676	CR02661	436	01/01/2014	12/31/2014

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
90388	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

LINCOLN FINANCIAL ADVISORS
1300 S CLINTON ST STE 150
FORT WAYNE, IN 46802-9999

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
90388			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

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

Schedule A (Form 5500) 2014
v. 140124

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	
6	Contracts With Allocated Funds:		
a	State the basis of premium rates ▶		
b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	
e	Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶		
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐		
7	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)		
a	Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☒ other ▶ GROUP VARIABLE ANNUITY W/GUAR		
b	Balance at the end of the previous year	7b	10666562
c	Additions: (1) Contributions deposited during the year	7c(1)	1105502
	(2) Dividends and credits	7c(2)	0
	(3) Interest credited during the year	7c(3)	392009
	(4) Transferred from separate account	7c(4)	840747
	(5) Other (specify below)	7c(5)	356538
	▶ MAY INCLUDE LOAN REPAYMENTS, FORFEITURES, TAKEOVERS AND/OR ADJUSTMENTS.		
	(6) Total additions	7c(6)	2694796
d	Total of balance and additions (add lines 7b and 7c(6))	7d	13361358
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	1157033
	(2) Administration charge made by carrier	7e(2)	1454
	(3) Transferred to separate account	7e(3)	138854
	(4) Other (specify below)	7e(4)	354616
	▶ MAY INCLUDE LOANS ISSUED, FORFEITURES, FEES, CORRECTIVES AND/OR ADJUSTMENTS.		
	(5) Total deductions	7e(5)	1651957
f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	11709401

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	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

A Name of plan SIERRA NEVADA MEMORIAL - MINERS HOSPITAL, INC. TAX DEFERRED ANNUITY PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 SIERRA NEVADA MEMORIAL-MINERS HOSPITAL, INC.	D Employer Identification Number (EIN) 94-1439787

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier

LINCOLN NATIONAL LIFE INSURANCE CO

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
35-0472300	65676	CR13978	648	01/01/2014	12/31/2014

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
272484	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

LINCOLN FINANCIAL ADVISORS
1300 S CLINTON ST STE 150
FORT WAYNE, IN 46802-9999

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
272484			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

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

Schedule A (Form 5500) 2014
v. 140124

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	
6	Contracts With Allocated Funds:		
a	State the basis of premium rates ▶		
b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	
e	Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶		
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐		
7	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)		
a	Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☒ other ▶ GROUP VARIABLE ANNUITY W/GUAR		
b	Balance at the end of the previous year	7b	36627022
c	Additions: (1) Contributions deposited during the year	7c(1)	1470084
	(2) Dividends and credits	7c(2)	0
	(3) Interest credited during the year	7c(3)	1302340
	(4) Transferred from separate account	7c(4)	2330812
	(5) Other (specify below)	7c(5)	442734
	▶ MAY INCLUDE LOAN REPAYMENTS, FORFEITURES, TAKEOVERS AND/OR ADJUSTMENTS.		
	(6) Total additions	7c(6)	5545970
d	Total of balance and additions (add lines 7b and 7c(6))	7d	42172992
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	2865159
	(2) Administration charge made by carrier	7e(2)	1727
	(3) Transferred to separate account	7e(3)	498384
	(4) Other (specify below)	7e(4)	395545
	▶ MAY INCLUDE LOANS ISSUED, FORFEITURES, FEES, CORRECTIVES AND/OR ADJUSTMENTS.		
	(5) Total deductions	7e(5)	3760815
f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	38412177

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	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		
A Name of plan SIERRA NEVADA MEMORIAL - MINERS HOSPITAL, INC. TAX DEFERRED ANNUITY PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 SIERRA NEVADA MEMORIAL-MINERS HOSPITAL, INC.	D Employer Identification Number (EIN) 94-1439787	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

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

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

LINCOLN NATIONAL CORPORATION

35-1140070

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	SERVICE PROVIDER	4371	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2014 This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>SIERRA NEVADA MEMORIAL - MINERS HOSPITAL, INC. TAX DEFERRED ANNUITY PLAN</u>	B Three-digit plan number (PN) ►	<u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SIERRA NEVADA MEMORIAL-MINERS HOSPITAL, INC.</u>	D Employer Identification Number (EIN) <u>94-1439787</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)	1486550	1399562
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	44609593	44669623
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	47293585	50121578
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	93389728	96190763

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	93389728	96190763
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1798518	
(B) Participants	2a(1)(B)	3188198	
(C) Others (including rollovers)	2a(1)(C)	475450	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		5462166
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	1694349	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1694349
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		2871662
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		10028177

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	7223646	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		7223646
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	3496	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		3496
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		7227142

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		2801035
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: CROWE HORWATH LLP

(2) EIN: 35-0921680

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

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

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?.....		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 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

A Name of plan <u>SIERRA NEVADA MEMORIAL - MINERS HOSPITAL, INC. TAX DEFERRED ANNUITY PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SIERRA NEVADA MEMORIAL-MINERS HOSPITAL, INC.</u>	D Employer Identification Number (EIN) <u>94-1439787</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>35-1140070</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>68</u>

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....	6a		
b Enter the amount contributed by the employer to the plan for this plan year.....	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?.....	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:
 Stock: 0.0% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%
- b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more
- c** What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

**SIERRA NEVADA MEMORIAL-MINERS
HOSPITALS, INC.
TAX DEFERRED ANNUITY PLAN**
Grass Valley, California

FINANCIAL STATEMENTS
December 31, 2014 and 2013

SIERRA NEVADA MEMORIAL-MINERS HOSPITALS, INC.
TAX DEFERRED ANNUITY PLAN
Grass Valley, California

FINANCIAL STATEMENTS
December 31, 2014 and 2013

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All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

INDEPENDENT AUDITOR'S REPORT

To the Defined Contribution Plans Investment Working Council of
Sierra Nevada Memorial-Miners Hospitals, Inc.
Tax Deferred Annuity Plan
Grass Valley, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Sierra Nevada Memorial-Miners Hospitals, Inc. Tax Deferred Annuity Plan, which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statement of changes in net assets available for benefits for the year ended December 31, 2014, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by The Lincoln National Life Insurance Company, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that The Lincoln National Life Insurance Company holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certification from The Lincoln National Life Insurance Company as of December 31, 2014 and 2013 and for the year ended December 31, 2014 that the information provided to the plan administrator by The Lincoln National Life Insurance Company is complete and accurate.

(Continued)

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2014 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for purposes of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

Report on Form and Content in Compliance with DOL Rules and Regulations

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

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
September 10, 2015

SIERRA NEVADA MEMORIAL-MINERS HOSPITALS, INC.
TAX DEFERRED ANNUITY PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Investments at fair value	\$ 94,791,201	\$ 91,903,178
Notes receivable from participants	<u>1,399,562</u>	<u>1,486,550</u>
Total assets	<u>96,190,763</u>	<u>93,389,728</u>
Net assets available for benefits	<u>\$ 96,190,763</u>	<u>\$ 93,389,728</u>

See accompanying notes to financial statements.

SIERRA NEVADA MEMORIAL-MINERS HOSPITALS, INC.
TAX DEFERRED ANNUITY PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2014

ADDITIONS

Investment income:

Net appreciation in fair value of investments	\$ 2,853,726
Interest income from investment contracts	<u>1,694,349</u>

Total investment income 4,548,075

Interest income on notes receivable from participants 17,936

Contributions:

Employer	1,798,518
Participant	3,188,198
Participant rollover	<u>475,450</u>

Total contributions 5,462,166

Total additions 10,028,177

DEDUCTIONS

Benefits paid to participants	7,223,646
Administrative expenses	<u>3,496</u>

Total deductions 7,227,142

Net increase 2,801,035

Net assets available for benefits:

Beginning of year 93,389,728

End of year \$ 96,190,763

See accompanying notes to financial statements.

SIERRA NEVADA MEMORIAL-MINERS HOSPITALS, INC.
TAX DEFERRED ANNUITY PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 1 – DESCRIPTION OF PLAN

The following description of the Sierra Nevada Memorial-Miners Hospitals, Inc. Tax Deferred Annuity Plan (the "Plan") provides only general information. Participants should refer to the Summary Plan Description or Plan Document for a more complete description of the Plan's provisions.

General: Sierra Nevada Memorial-Miners Hospitals, Inc. (the "Sponsor") established the Plan effective September 15, 1989. The Plan is a 403(b) tax deferred plan covering employees of certain Sponsor affiliated entities. The Sponsor is responsible for the administration of the Plan. All investments are participant-directed. Investments are held with The Lincoln National Life Insurance Company (Lincoln), who also serves as the record keeper for the Plan. The Sponsor is responsible for the selection and monitoring of the Plan's investments and investment policy. The Plan is intended to satisfy all of the requirements for a qualified retirement plan under the appropriate provisions of the Internal Revenue Code (IRC) and similar state tax laws and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility: All employees who are not eligible for other retirement plans sponsored by the Sponsor and who are employed by the Sponsor are eligible to participate in the Plan upon their hire date. Employees may begin making employee elective deferral contributions starting on the first payroll period following the completion of a valid salary reduction agreement.

In order to be eligible to receive employer matching contributions, employees must be in a benefited position, have completed two years of service and have reached 18 years of age.

Vesting: Participants are 100% vested in their voluntary deferral contributions, rollover contributions and employer contributions, plus actual earnings thereon.

Participant Contributions: Each year, eligible employees may make salary deferral contributions in any percentage with a minimum \$200 annual contribution and up to 100 percent of their pretax annual compensation, as defined in the Plan, subject to certain IRC limitations. Employees who have or who will have attained age 50 on or before the end of the calendar year may make additional catch-up contributions. Eligible employees may also roll over amounts representing distributions from other qualified plans.

Employer Contributions: The Sponsor makes matching contributions to eligible employees of up to 100% of each employee's elective deferrals. Sponsor matching contributions are based on each employee's years of service to the Sponsor and are up to a maximum amount of each employee's compensation as described in the following table:

<u>Years of Service</u>	<u>Maximum Percentage of Compensation</u>
Less than 2 years	0%
More than 2 years but less than 6 years	5%
More than 6 years but less than 7 years	6%
More than 7 years but less than 8 years	7%
More than 8 years but less than 9 years	8%
More than 9 years but less than 10 years	9%
More than 10 years	10%

(Continued)

SIERRA NEVADA MEMORIAL-MINERS HOSPITALS, INC.
TAX DEFERRED ANNUITY PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 1 – DESCRIPTION OF PLAN (Continued)

Participant Accounts: Individual accounts are maintained for each Plan participant. Each participant's account is credited with the participant's contribution and allocations of Sponsor matching contributions, if any, and Plan earnings, and charged with withdrawals, allocations of Plan losses and administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Participants' Investment Options: Participants direct the investment of their contributions into various investment options offered by the Plan. Participants may change their investment options at any time directly through Lincoln.

Notes Receivable from Participants: Participants may borrow from their account, a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. Loan terms range from three or five years or up to twenty years if used to purchase the primary residence of the participant.

Upon obtaining a loan, funds in the participant's account equivalent to the amount of the outstanding loan balance are transferred to the Loan Reserve Account within the contract. These funds remain as a portion of the participant's account; however, serve as collateral for the loan. Amounts held in the Loan Reserve Account are not available to be distributed to the participant until the loan is repaid to Lincoln. As the loan is repaid, funds may be transferred from amounts held in the Loan Reserve Account back to the participant's investment option. For the year ended December 31, 2014, participants were charged an interest rate of 7%, of which 4.5% is credited to the participant's account and 2.5% is paid to Lincoln as a loan administration fee.

Participants who take out a loan against the Sponsor matching portion of their account will not be eligible to receive Sponsor matching contributions for two years.

Upon default of a loan, a distribution equivalent to the outstanding loan balance including any unpaid interest is issued to the participant from the collateralized Loan Reserve Account. Defaulted participant loans totaled \$14,199 for the year ended December 31, 2014.

Payment of Benefits: On termination of service due to death, disability, retirement or other reasons, a participant shall receive a distribution equal to the value of the participant's vested interest in his or her account in one of the following forms: (a) an annuity option for certain participants, or (b) a lump-sum distribution of vested accrued benefits. Plan provisions do not allow the distribution of a participant's benefit without the written consent of the participant. Participants older than 70 ½ and employed with the Sponsor or affiliated entities are able to defer benefit payments until they cease employment. Participants may also receive in-service distributions for qualifying financial hardship events or after attaining age 59 ½. As of December 31, 2014 and 2013, there were no benefits payable to participants that have elected to withdraw from the Plan but have not yet been paid.

Forfeitures: The Plan has no forfeitures because all accounts are 100% vested at all times.

Plan Termination: Although it has not expressed any intent to do so, the Sponsor has the right under the Plan to terminate the Plan subject to the provisions of ERISA and Code Section 403(b). In the event of termination of the Plan, participant balances will be distributed in accordance with the Plan Document and ERISA.

(Continued)

SIERRA NEVADA MEMORIAL-MINERS HOSPITALS, INC.
TAX DEFERRED ANNUITY PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 1 – DESCRIPTION OF PLAN (Continued)

Administrative and Investment Management Expenses: Loan origination fees associated with notes receivable from participants and the Plan's record keeping and trustee fees are paid by the Plan and are reflected in the financial statements as administrative expenses of the Plan. Investment management fees are charged to the Plan as a reduction of investment return and included in the investment income reported by the Plan. All other expenses of the Plan are paid by the Sponsor.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The financial statements of the Plan have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition: The Plan's investments are reported at fair value as further described in Note 6. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Net appreciation in fair value of investments includes net unrealized market appreciation of investments and net realized gains and losses on the sale of investments during the period.

Notes Receivable from Participants: Notes receivable from participants are measured at their unpaid balance plus any accrued but unpaid interest with no allowance for loan losses as repayments of principal and interest are received through payroll deductions and the notes are collateralized by the participants' account balances. Delinquent participant loans are reclassified as distributions based on the terms of the Plan Document.

Payment of Benefits: Benefit payments are recorded when paid.

Risks and Uncertainties: The Plan utilizes various investments, including investment contracts and individual deferred variable annuity contracts. Investments, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the financial statements.

Subsequent Events: We have reviewed all events occurring from December 31, 2014 through September 10, 2015, the date the Plan's financial statements were available to be issued.

(Continued)

SIERRA NEVADA MEMORIAL-MINERS HOSPITALS, INC.
TAX DEFERRED ANNUITY PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 3 – INVESTMENT CONTRACTS WITH INSURANCE COMPANY

The Plan entered into investment contracts with Lincoln, which are individual deferred fixed annuity contracts. The contributions to the annuity contracts are segregated investment accounts maintained by Lincoln. The contracts are credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the participant as stipulated by the individual contracts.

Prior to the time the participant elects to receive benefit payments, Lincoln guarantees that it will credit interest at an effective annual rate not less than 4.5% during the first five contract years, 4.0% for the next five contract years, and 3.5% thereafter and may credit interest at rates in excess of the guaranteed rates at any time.

The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

NOTE 4 – UNAUDITED INFORMATION – CERTIFIED INVESTMENTS AND NOTES RECEIVABLE FROM PARTICIPANTS

Substantially all information pertaining to the Plan's investments and notes receivable from participants included in the financial statements, including the associated investment income and interest income from notes receivable from participants was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by The Lincoln National Life Insurance Company. This information has not been audited by independent accountants.

NOTE 5 – INVESTMENTS

The fair value of the Plan's investment in the Lincoln National Variable Annuity Account C was \$44,669,623 and \$44,609,594 at December 31, 2014 and 2013, respectively, reflecting the aggregate of its investments in various underlying individual deferred variable annuity contracts of this variable annuity account. In addition, the following presents the fair values of other investments, including sub-accounts of the Lincoln National Variable Annuity Account C and a fixed account which represent 5% or more of the Plan's net assets available for benefits as of December 31, 2014 and 2013.

(Continued)

SIERRA NEVADA MEMORIAL-MINERS HOSPITALS, INC.
TAX DEFERRED ANNUITY PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 5 – INVESTMENTS (Continued)

The following table presents the fair value of investments that represent 5% or more of the Plan's net assets at December 31:

	<u>2014</u>	<u>2013</u>
Investments at estimated fair value:		
Lincoln National Variable Annuity Account C	\$ 44,669,623	\$ 44,609,594
Individual deferred variable annuity contract sub-accounts of Lincoln National Variable Annuity Account C:		
American Funds Growth	7,706,549	7,440,728
Investment contract:		
Fixed Account of the Lincoln Multi Fund Select Variable Annuity Contract	50,121,578	47,293,584

During 2014, the Plan's investments in individual deferred variable annuity contracts (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$2,853,726.

NOTE 6 – FAIR VALUE MEASUREMENTS

Fair value is the price that would be received by the Plan for an asset or paid by the Plan to transfer a liability (an exit price) in an orderly transaction between market participants on the measurement date in the Plan's principal or most advantageous market for the asset or liability. Fair value measurements are determined by maximizing the use of observable inputs and minimizing the use of unobservable inputs. The hierarchy places the highest priority on unadjusted quoted market prices in active markets for identical assets or liabilities (level 1 measurements) and gives the lowest priority to unobservable inputs (level 3 measurements). The three levels of inputs within the fair value hierarchy are defined as follows:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, the level in the fair value hierarchy within which the fair value measurement in its entirety falls has been determined based on the lowest level input that is significant to the fair value measurement in its entirety.

(Continued)

SIERRA NEVADA MEMORIAL-MINERS HOSPITALS, INC.
TAX DEFERRED ANNUITY PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 6 – FAIR VALUE MEASUREMENTS (Continued)

Individual deferred Variable Annuity Contracts - The fair values of purchase units held in individual deferred variable annuity contract sub-accounts of the Lincoln National Variable Annuity Account C are based on the net asset values reported by Lincoln as of the financial statement dates and recent transaction prices (level 2 inputs). The net asset values of the sub-accounts are updated daily based upon the investment performance of the underlying mutual fund they invest in minus any liabilities. The Plan holds individual deferred variable annuity contracts with Lincoln National Life Insurance Company that are invested in sub-accounts of Lincoln National Variable Annuity Account C, an SEC-registered separate account of Lincoln National Life Insurance Company. Each of the underlying sub-accounts of Lincoln National Variable Annuity Account C is invested in shares of a single registered investment company (mutual fund) that is generally identified by the name of the sub-account. Each mutual fund invests primarily in domestic or foreign international equity securities and bonds. The investment strategies are consistent with the classes identified in the foregoing fair value hierarchy tables.

Participants direct their investments to certain of the underlying "sub-accounts" of the Lincoln National Variable Annuity Account C available to them under the Plan. Each sub-account provides for daily redemptions by the Plan with no advance notice requirements, and has redemption prices that are determined by the fund's net asset value per unit. The prospectus of the Lincoln Multi Fund Select Variable Annuity provides further description of the investment strategies and composition of its variable annuity subaccounts.

Investment contracts – The fair values of the investment contracts have been determined based on the terms of the contract to approximate contract value (Level 3 inputs) as the terms of the contract provide for all transactions with participants at contract value and no defined maturities. In addition, management has determined that no adjustment from contract value is required for credit quality considerations.

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

(Continued)

SIERRA NEVADA MEMORIAL-MINERS HOSPITALS, INC.
TAX DEFERRED ANNUITY PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 6 – FAIR VALUE MEASUREMENTS (Continued)

Assets Recorded at Fair Value: Investments measured at fair value on a recurring basis are summarized below.

As of December 31, 2014				
<u>Description</u>	<u>(Level 1) Fair Value</u>	<u>(Level 2) Fair Value</u>	<u>(Level 3) Fair Value</u>	<u>Total</u>
Individual deferred variable annuity contracts categorized by nature of underlying investments of the sub-accounts:				
U.S. Equity Large Cap	\$ -	\$ 25,513,918	\$ -	\$ 25,513,918
International Large Cap	-	5,380,584	-	5,380,584
U.S. Equity Small Cap	-	6,381,019	-	6,381,019
U.S. Equity Mid Cap	-	3,140,470	-	3,140,470
Fixed Income – High	-	607,492	-	607,492
Fixed Income – Medium	-	1,011,226	-	1,011,226
Specialty	-	910,405	-	910,405
Risk-based	-	731,387	-	731,387
Other	-	993,122	-	993,122
Investment contracts	-	-	50,121,578	50,121,578
	<u>\$ -</u>	<u>\$ 44,669,623</u>	<u>\$ 50,121,578</u>	<u>\$ 94,791,201</u>

As of December 31, 2013				
<u>Description</u>	<u>(Level 1) Fair Value</u>	<u>(Level 2) Fair Value</u>	<u>(Level 3) Fair Value</u>	<u>Total</u>
Individual deferred variable annuity contracts categorized by nature of underlying investments of the sub-accounts:				
U.S. Equity Large Cap	\$ -	\$ 25,168,633	\$ -	\$ 25,168,633
International Large Cap	-	5,592,718	-	5,592,718
U.S. Equity Small Cap	-	7,369,898	-	7,369,898
U.S. Equity Mid Cap	-	2,084,660	-	2,084,660
Fixed Income – High	-	708,362	-	708,362
Fixed Income – Medium	-	1,018,120	-	1,018,120
Specialty	-	713,985	-	713,985
Risk-based	-	734,497	-	734,497
Other	-	1,218,721	-	1,218,721
Investment contracts	-	-	47,293,584	47,293,584
	<u>\$ -</u>	<u>\$ 44,609,594</u>	<u>\$ 47,293,584</u>	<u>\$ 91,903,178</u>

(Continued)

SIERRA NEVADA MEMORIAL-MINERS HOSPITALS, INC.
TAX DEFERRED ANNUITY PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 6 – FAIR VALUE MEASUREMENTS (Continued)

Certain of the investments above report at fair value using a calculated net asset value per share (NAV) or its equivalent. The following tables and explanations identify attributes relating to the nature and risk of such investments:

As of December 31, 2014				
	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Level 2				
Individual deferred variable annuity contracts held in the Lincoln National Variable Annuity Account C	<u>\$ 44,669,623</u>	<u>\$ _____</u>	Daily	Day

As of December 31, 2013				
	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Level 2				
Individual deferred variable annuity contracts held in the Lincoln National Variable Annuity Account C	<u>\$ 44,609,594</u>	<u>\$ _____ -</u>	Daily	Day

The table below presents a reconciliation of all investments measured at fair value on a recurring basis using significant unobservable inputs (level 3) for the year ended December 31, 2014:

	<u>Investment Contracts</u>
Balance, January 1, 2014	\$ 47,293,584
Interest income on investment contracts held at end of year	1,694,349
Purchases	4,987,739
Redemptions	<u>(3,854,094)</u>
Balance, December 31, 2014	<u>\$ 50,121,578</u>

(Continued)

SIERRA NEVADA MEMORIAL-MINERS HOSPITALS, INC.
TAX DEFERRED ANNUITY PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE 7 – FEDERAL INCOME TAX STATUS

The Plan is intended to be a plan that qualifies under Code section 403(b). The Sponsor believes this Plan to be in compliance with all applicable sections of the Code. However, this Plan has not been submitted to the Internal Revenue Service for approval and there is no assurance that the intended tax benefits under this Plan will be available. Neither the Sponsor, nor any providers, nor the administrator, nor its designated representative makes any commitment or guarantee that any particular federal or State tax treatment will apply to, or be available to, any participant. Each participant, by accepting a benefit under this Plan, agrees to be liable for any taxes, tax penalties and interest that may be imposed by the Internal Revenue Service, or any other governmental agency, with respect to these benefits.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014 and 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing authorities; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2011.

NOTE 8 – PARTY-IN-INTEREST TRANSACTIONS

Parties-in-interest are defined under DOL regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employer, and certain others. Certain Plan investments are variable annuity contract sub-accounts and a fixed account managed or issued by Lincoln. Lincoln is the recordkeeper and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for investment management services were included as a reduction of the return earned on each fund. Substantially all administrative costs of the Plan are paid by the Plan Sponsor.

SUPPLEMENTAL SCHEDULE

SIERRA NEVADA MEMORIAL-MINERS HOSPITALS, INC.
TAX DEFERRED ANNUITY PLAN
EMPLOYER IDENTIFICATION NUMBER: 94-1439787
PLAN NUMBER: 003
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2014

<u>(a)</u>	<u>(b)</u> Identity of Issuer, Borrower, Lessor or Similar Party	<u>(c)</u> Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	<u>(d)</u> Cost	<u>(e)</u> Current Value
Investment Contract				
*	Lincoln National Life Insurance Company	Fixed Account of the Lincoln Multi-Fund Select Variable Annuity Contract	**	<u>\$ 50,121,578</u>
Interests in Individual Deferred Variable Annuity Contracts of the Lincoln National Variable Annuity Account C				
*	Lincoln National Life Insurance Company	American Funds Growth	**	7,706,549
*	Lincoln National Life Insurance Company	LVIP Delaware Social Awareness	**	3,731,887
*	Lincoln National Life Insurance Company	Delaware VIP Small Cap Value	**	3,345,886
*	Lincoln National Life Insurance Company	American Funds Growth-Income	**	3,281,436
*	Lincoln National Life Insurance Company	LVIP SSGA S&P 500 Index	**	2,970,021
*	Lincoln National Life Insurance Company	American Funds International	**	2,808,409
*	Lincoln National Life Insurance Company	Fidelity VIP Contrafund	**	2,547,529
*	Lincoln National Life Insurance Company	LVIP Baron Growth Opportunities	**	2,439,240
*	Lincoln National Life Insurance Company	Delaware VIP Value	**	2,365,650
*	Lincoln National Life Insurance Company	LVIP Delaware Special Opportunities	**	1,636,925
*	Lincoln National Life Insurance Company	American Funds Global Growth	**	1,575,630

(Continued)

SIERRA NEVADA MEMORIAL-MINERS HOSPITALS, INC.
TAX DEFERRED ANNUITY PLAN
EMPLOYER IDENTIFICATION NUMBER: 94-1439787
PLAN NUMBER: 003
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2014

<u>(a)</u>	<u>(b)</u> Identity of Issuer, Borrower, Lessor or Similar Party	<u>(c)</u> Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	<u>(d)</u> Cost	<u>(e)</u> Current Value
Interests in Individual Deferred Variable Annuity Contracts of the Lincoln National Variable Annuity Account C (Continued)				
*	Lincoln National Life Insurance Company	LVIP Delaware Growth & Income	**	\$ 1,094,699
*	Lincoln National Life Insurance Company	LVIP Blackrock Equity Dividend	**	1,066,089
*	Lincoln National Life Insurance Company	Delaware VIP SMID Cap Growth	**	1,039,388
*	Lincoln National Life Insurance Company	Delaware VIP Diversified Income	**	1,000,906
*	Lincoln National Life Insurance Company	LVIP Mondrain International Value	**	915,801
*	Lincoln National Life Insurance Company	Blackrock Global Allocation	**	535,955
*	Lincoln National Life Insurance Company	Delaware VIP Reit	**	495,376
*	Lincoln National Life Insurance Company	LVIP Delaware Foundation Aggressive Allocation	**	425,648
*	Lincoln National Life Insurance Company	LVIP T. Rowe Price Structured Mid-Cap Growth	**	422,234
*	Lincoln National Life Insurance Company	MFS Utilities	**	403,715
*	Lincoln National Life Insurance Company	LVIP USB Large Cap Growth	**	401,292
*	Lincoln National Life Insurance Company	Delaware VIP Small Cap Growth	**	358,351
*	Lincoln National Life Insurance Company	LVIP Delaware Bond	**	270,896

(Continued)

SIERRA NEVADA MEMORIAL-MINERS HOSPITALS, INC.
TAX DEFERRED ANNUITY PLAN
EMPLOYER IDENTIFICATION NUMBER: 94-1439787
PLAN NUMBER: 003
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2014

<u>(a)</u>	<u>(b)</u> Identity of Issuer, Borrower, Lessor or Similar Party	<u>(c)</u> Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	<u>(d)</u> Cost	<u>(e)</u> Current Value
Interests in Individual Deferred Variable Annuity Contracts of the Lincoln National Variable Annuity Account C (Continued)				
*	Lincoln National Life Insurance Company	LVIP SSGA Small-Cap Index	**	\$ 237,543
*	Lincoln National Life Insurance Company	Fidelity VIP Growth	**	182,356
*	Lincoln National Life Insurance Company	PIMCO VIT Total Return Portfolio	**	163,913
*	Lincoln National Life Insurance Company	LVIP Vanguard Domestic Equity ETF	**	161,902
*	Lincoln National Life Insurance Company	LVIP Managed Risk Profile 2020	**	150,639
*	Lincoln National Life Insurance Company	LVIP SSGA Emerging Markets 100	**	121,006
*	Lincoln National Life Insurance Company	Delaware VIP High Yield	**	116,164
*	Lincoln National Life Insurance Company	LVIP Managed Risk Profile Moderate	**	111,868
*	Lincoln National Life Insurance Company	LVIP Global Income	**	106,016
*	Lincoln National Life Insurance Company	LVIP Managed Risk Profile Conservative	**	90,535
*	Lincoln National Life Insurance Company	LVIP Delaware Foundation Conservative Allocation	**	67,183
*	Lincoln National Life Insurance Company	LVIP Blackrock Inflation Protected Bond	**	58,877
*	Lincoln National Life Insurance Company	LVIP Vanguard International Equity ETF	**	53,213

(Continued)

SIERRA NEVADA MEMORIAL-MINERS HOSPITALS, INC.
TAX DEFERRED ANNUITY PLAN
EMPLOYER IDENTIFICATION NUMBER: 94-1439787
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SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2014

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Interests in Individual Deferred Variable Annuity Contracts of the Lincoln National Variable Annuity Account C (Continued)				
*	Lincoln National Life Insurance Company	LVIP Managed Risk Profile 2030	**	\$ 40,958
*	Lincoln National Life Insurance Company	LVIP T. Rowe Price Mid Cap Growth	**	34,848
*	Lincoln National Life Insurance Company	LVIP Delaware Foundation Moderate Allocation	**	20,322
*	Lincoln National Life Insurance Company	DWS Alternative Asset Allocation PLS, VIP	**	19,704
*	Lincoln National Life Insurance Company	LVIP Blackrock Emergin Markets RPM	**	16,821
*	Lincoln National Life Insurance Company	LVIP SSGA Global Tactical Allocation	**	15,210
*	Lincoln National Life Insurance Company	Alliancebernstein Global Thematic Growth	**	11,315
*	Lincoln National Life Insurance Company	LVIP SSGA International Index	**	10,711
*	Lincoln National Life Insurance Company	LVIP SSGA Bond Index	**	10,320
*	Lincoln National Life Insurance Company	LVIP Delaware Diversified Floating Rate	**	7,790
*	Lincoln National Life Insurance Company	LVIP JPMorgan Mid Cap Value	**	7,076
*	Lincoln National Life Insurance Company	LVIP Clarion Global Real Estate	**	4,508
*	Lincoln National Life Insurance Company	LVIP Managed Risk Profile 2040	**	4,463

(Continued)

SIERRA NEVADA MEMORIAL-MINERS HOSPITALS, INC.
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Interests in Individual Deferred Variable Annuity Contracts of the Lincoln National Variable Annuity Account C (Continued)				
*	Lincoln National Life Insurance Company	LVIP Managed Risk Profile 2050	**	\$ 4,233
*	Lincoln National Life Insurance Company	LVIP Managed Risk Profile Growth	**	<u>617</u>
				Total investment in Variable Annuity Sub-Accounts of the Lincoln National Life Variable Annuity Account C <u>44,669,623</u>
*	Notes receivable from participants	Interest rates ranging from 3.5% to 8%; maturing through June 2034	**	<u>1,399,562</u> <u>\$ 96,190,763</u>

* Party-in-interest to the Plan.

** All investments are participant directed; cost information is not required.

See Independent Auditor's Report.

SIERRA NEVADA MEMORIAL-MINERS HOSPITALS, INC.
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Investment Contract				
*	Lincoln National Life Insurance Company	Fixed Account of the Lincoln Multi-Fund Select Variable Annuity Contract	**	<u>\$ 50,121,578</u>
Interests in Individual Deferred Variable Annuity Contracts of the Lincoln National Variable Annuity Account C				
*	Lincoln National Life Insurance Company	American Funds Growth	**	7,706,549
*	Lincoln National Life Insurance Company	LVIP Delaware Social Awareness	**	3,731,887
*	Lincoln National Life Insurance Company	Delaware VIP Small Cap Value	**	3,345,886
*	Lincoln National Life Insurance Company	American Funds Growth-Income	**	3,281,436
*	Lincoln National Life Insurance Company	LVIP SSGA S&P 500 Index	**	2,970,021
*	Lincoln National Life Insurance Company	American Funds International	**	2,808,409
*	Lincoln National Life Insurance Company	Fidelity VIP Contrafund	**	2,547,529
*	Lincoln National Life Insurance Company	LVIP Baron Growth Opportunities	**	2,439,240
*	Lincoln National Life Insurance Company	Delaware VIP Value	**	2,365,650
*	Lincoln National Life Insurance Company	LVIP Delaware Special Opportunities	**	1,636,925
*	Lincoln National Life Insurance Company	American Funds Global Growth	**	1,575,630

(Continued)

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