Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2014

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
BEACON ORTHOPAEDICS & SPORTS MEDICINE, LTD. 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1998

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)
BEACON ORTHOPAEDICS & SPORTS MEDICINE, LTD.

500 E. BUSINESS WAY, SUITE A
CINCINNATI, OH 45241

2b Employer Identification Number (EIN)
31-1483173

2c Plan Sponsor's telephone number
513-354-3700

2d Business code (see instructions)
621111

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.	09/30/2015	MARY ELLEN POPE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/30/2015	MARY ELLEN POPE
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

3a	Plan administrator's name and address [X] Same as Plan Sponsor	**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:	**4b**	EIN
a	Sponsor's name	**4c**	PN

5	Total number of participants at the beginning of the plan year	**5**	332
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)**	293
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	282
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	48
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	330
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	330
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	330
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	21
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[X] Insurance	**(1)**	[X] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **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

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
BEACON ORTHOPAEDICS & SPORTS MEDICINE, LTD. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BEACON ORTHOPAEDICS & SPORTS MEDICINE, LTD.

D Employer Identification Number (EIN)
31-1483173

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.

1 Coverage Information:

(a) Name of insurance carrier

VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY

(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
71-0294708	86509	876630	310	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
37992	9214

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

SBHU LIFE AGENCY, INC.
SUITE 300 700 RED BROOK BLVD.
OWINGS MILLS, MD 21117

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
11810			3

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

TRI STATE PLAN ADMINISTRATION, INC.
30 GARFIELD PLACE, SUITE 520.
CINCINNATI, OH 45202

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
	9214	TPA PARTNERSHIP PROGRAM	5

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

MORGAN STANELY SMITH BARNEY LLC
1 NEW YORK PLZ FL 12
NEW YORK, NY 10004

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
26182			3

(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	861725
5	Current value of plan's interest under this contract in separate accounts at year end	5	20212496

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.	6d	

Specify nature of costs ▶

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 PENSION FUNDING

b	Balance at the end of the previous year			7b	704405
c	Additions: (1) Contributions deposited during the year	7c(1)	181802		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	7928		
	(4) Transferred from separate account	7c(4)	9655		
	(5) Other (specify below)	7c(5)	78		
	▶ POSITIVE VALUE ADJUSTMENT				
	(6)Total additions			7c(6)	199463
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	903868
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	40987		
	(2) Administration charge made by carrier	7e(2)	724		
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)	432		
	▶ TRANSFER ASSETS				
	(5) Total deductions			7e(5)	42143
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	861725

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)**	
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)**	
(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)**	
(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 C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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	**B** Three-digit plan number (PN) ▶
BEACON ORTHOPAEDICS & SPORTS MEDICINE, LTD. 401(K) PROFIT SHARING PLAN	001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
BEACON ORTHOPAEDICS & SPORTS MEDICINE, LTD.	31-1483173

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

WHITMER AND COMPANY CPA'S LLP

31-1223798

(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?
10	SERVICE PROVIDER	0	Yes [X] No [ ]	Yes [ ] No [X]	7600	Yes [ ] No [X]

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

VOYA RETIREMENT INSURANCE AND ANNUI

71-0294708

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

(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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan 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.**

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
BEACON ORTHOPAEDICS & SPORTS MEDICINE, LTD. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
BEACON ORTHOPAEDICS & SPORTS MEDICINE, LTD.

D Employer Identification Number (EIN)
31-1483173

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: SEPARATE ACCOUNT D

b Name of sponsor of entity listed in (a): VOYA RETIREMENT AND INSURANCE ANNUITY COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
71-0294708-000	P	20212496

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

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
BEACON ORTHOPAEDICS & SPORTS MEDICINE, LTD. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BEACON ORTHOPAEDICS & SPORTS MEDICINE, LTD.

D Employer Identification Number (EIN)
31-1483173

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)	1391922	1598255
(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)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	17427067	20212496
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	704405	861725
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	19523394	22672476
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 through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	19523394	22672476

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)	1731217	
(B) Participants	2a(1)(B)	1199934	
(C) Others (including rollovers)	2a(1)(C)	388396	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		3319547
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	7928	
(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)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		7928
(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)		1220469
(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)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		4547944
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1392021	
(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)		1392021
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)	6841	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		6841
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1398862
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		3149082
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: WHITMER AND COMPANY **(2)** EIN: 31-1223798

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a	X		45636
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

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
BEACON ORTHOPAEDICS & SPORTS MEDICINE, LTD. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BEACON ORTHOPAEDICS & SPORTS MEDICINE, LTD.

D Employer Identification Number (EIN)
31-1483173

Part I Distributions

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

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

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): 71-0294708

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Whitmer
& Company CPA's, LLP

Fourth and Walnut Centre
105 East Fourth St., Suite 1100
Cincinnati, Ohio 45202-4011
Phone: (513) 381-8010
Fax: (513) 381-2601

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
Beacon Orthopaedics & Sports Medicine, Ltd. 401(K) Profit Sharing Plan
Cincinnati, Ohio

We have audited the accompanying financial statements of Beacon Orthopaedics & Sports Medicine, Ltd. 401(K) Profit Sharing Plan, which comprise the statements as of December 31, 2014 and 2013, and for the year ended December 31, 2014, as listed in the accompanying index, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan 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 our audits. We conducted our audits in accordance with auditing standards general accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified 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 E, which was certified by Voya Retirement Insurance and Annuity Company (formerly ING Life Insurance and Annuity Company), the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee 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 trustee is complete and accurate.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the net assets available for benefits and changes in net assets available for benefits of Beacon Orthopaedics & Sports Medicine, Ltd. 401(K) Profit Sharing Plan as of December 31, 2014 and 2013, and for the year ended December 31, 2014, in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules listed in the accompanying index, together referred to as "Supplemental Information", are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the effects on the supplemental information of the matter described in the Basis for Qualified Opinion paragraph, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Whitmer & Company CPA's, LLP

Whitmer & Company CPA's, LLP
Cincinnati, Ohio

September 28, 2015

BEACON ORTHOPAEDICS & SPORTS MEDICINE, LTD.
401(K) PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2014 AND 2013

ASSETS

	2014	2013
Investments at fair value (Note E)	$ 21,074,221	$ 18,131,472
Contributions receivable, employer	1,598,255	1,391,922
Total Assets	22,672,476	19,523,394

LIABILITIES

Total Liabilities	-	-
Net Assets Available for Benefits	$ 22,672,476	$ 19,523,394

See accompanying notes and independent auditors' report.

BEACON ORTHOPAEDICS & SPORTS MEDICINE, LTD.
401(K) PROFIT SHARING PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED DECEMBER 31, 2014 AND 2013

	2014	2013
Additions		
Additions to net assets attributed to investment income:		
Net appreciation on fair value of investments	$ 1,228,397	$ 3,073,259
	1,228,397	3,073,259
Contributions:		
Participants	1,199,934	1,052,561
Employers	1,731,217	1,503,189
Rollovers	388,396	3,743
	3,319,547	2,559,493
Other Income	443	-
Total Other Income	443	-
Total Additions (Depreciation)	4,548,387	5,632,752
Deductions		
Deductions from net assets attributed to:		
Benefits paid to participants	1,392,464	165,019
Administration expenses	6,841	7,253
Total Deductions	1,399,305	172,272
Net Increase (Decrease)	3,149,082	5,460,480
Net Assets Available for Benefits Beginning of Year	19,523,394	14,062,914
End of Year	$ 22,672,476	$ 19,523,394

See accompanying notes and independent auditors' report.

BEACON ORTHOPAEDICS & SPORTS MEDICINE, LTD.
401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires the plan administrator to make estimates and assumptions that affect reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Retirement Plan Trustees determine the Plan's valuation policies. See Note F for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the plan's gain and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

Operating Expenses and Administrative Costs

All expenses of maintaining the Plan that are not covered by the compensation from the funds are paid by the Company.

Date of Management's Review

Subsequent events were evaluated through September 28, 2015, which is the date the financial statements were available to be issued.

NOTE B - DESCRIPTION OF PLAN

The following description of the Beacon Orthopaedics & Sports Medicine, Ltd. (Company) 401(K) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all qualified employees of the Company who have one year of service and are age twenty-one or older. One year of service is defined as a twelve month period beginning on the first day of employment in which an employee has worked at least 1,000 hours. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year participants may contribute an amount of pretax annual compensation as defined in the Plan or elect the Roth option. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. In 2014, the Plan offered seventeen investment options for participants. The Company contributes 25% of the first 4% of base compensation that a participant contributes to the Plan. The Company also maintains a QNEC which requires a 3% annual contribution to all qualified participants. Additional profit sharing amounts may be contributed at the option of the Company's Owners. Contributions are subject to certain limitations.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and (b) Plan earnings and charged an allocation of 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.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon and in contributions in the QNEC. Vesting in the Company's matching and discretionary contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is 100 percent vested after six years of credited service. The actual vesting schedule is as follows:

Years of Service	Nonforfeitable Percentage
Less than 2 years	0%
2 but less than 3	20%
3 but less than 4	40%
4 but less than 5	60%
5 but less than 6	80%
6 years and over	100%

Investment Options

Upon enrollment in the Plan, a participant may direct employee contributions in 5 percent increments in any of the following investment options.

American Funds EuroPacific Growth Fund – The investment seeks long-term growth of capital. The fund invests primarily in common stocks of issuers in Europe and the Pacific Basin that the investment adviser believes have the potential for growth. The fund may invest a portion of its assets in common stocks and other securities of companies in countries with developing economies and/or markets.

VY Fidelity VIP Contrafund Portfolio – The investment seeks long-term capital appreciation. The portfolio invests all of its assets in Service Class 2 shares of the master fund, a series of Variable Insurance Products Fund II, a registered open-end investment company. In turn, the master fund normally invests primarily in a portfolio of common stocks. The master fund invests in securities of companies whose value the master fund's adviser believes is not fully recognized by the public. The master fund's adviser may invest the master fund's assets in securities of foreign issuers in addition to securities of domestic issuers.

Voya Fixed Account – The Voya Fixed Account is intended to be a long term investment for participants seeking stability of principal. The assets supporting it are invested by VRIAC with this goal in mind. Therefore, VRIAC may impose limitations on the ability to move funds out of this investment option. These limitations have enabled VRIAC to provide stable credited interest rates, which historically have not varied significantly from month to month despite the general market's volatility in new money interest rates.

Voya Index Solution 2015 Portfolio – The investment seeks to provide total return consistent with an asset allocation targeted at retirement in approximately 2015. The fund invests at least 80% of its assets in a combination of underlying funds, which are passively managed index funds. The underlying funds invest in U.S. stocks, international stocks, U.S. bonds, and other debts and the Portfolio uses an asset allocation strategy designed for investors expecting to retire around the year 2015. The fund's current approximate target investment allocations are 45% of net assets in equity securities and 55% of net assets in fixed-income securities.

Voya Index Solution 2025 Portfolio – The investment seeks to provide total return consistent with an asset allocation targeted at retirement in approximately 2025. The fund invests at least 80% of its assets in a combination of underlying funds, which are passively managed index funds. The underlying funds invest in U.S. stocks, international stocks, U.S. bonds, and other debts and the Portfolio uses an asset allocation strategy designed for investors expecting to retire around the year 2025. The fund's current approximate target investment allocations are 68% of net assets in equity securities and 32% of net assets in fixed-income securities.

Voya Index Solution 2035 Portfolio – The investment seeks to provide total return consistent with an asset allocation targeted at retirement in approximately 2035. The Portfolio's investment objective will be to seek to provide a combination of total return and stability of principal consistent with an asset allocation targeted to retirement.

Voya Index Solution 2045 Portfolio – The investment seeks to provide total return consistent with an asset allocation targeted at retirement in approximately 2045. The Portfolio's investment objective will be to seek to provide a combination of total return and stability of principal consistent with an asset allocation targeted to retirement.

Voya Index Solution 2055 Portfolio – The investment seeks to provide total return consistent with an asset allocation targeted at retirement in approximately 2055. The Portfolio's investment objective will be to seek to provide a combination of total return and stability of principal consistent with an asset allocation targeted to retirement.

Voya Index Solution Income Portfolio – The investment seeks a combination of total return and stability of principal consistent with an asset allocation targeted to retirement. The Portfolio invests in a combination of underlying funds, which are actively managed funds or passively managed funds, that invest in U.S. bonds and other fixed-income investments, and the Portfolio uses an asset allocation strategy designed for investors expecting to retire soon or are already retired. Its current approximate target investment allocations among the underlying funds are 35% in equities and 65% in fixed-income securities.

Voya MidCap Opportunities Portfolio – The investment seeks long-term capital appreciation. The Portfolio invests primarily in stocks of mid-sized U.S. growth companies. The Portfolio's fundamentals-based stock selection seeks companies with positive business momentum, market recognition and valuations with upside potential.

Voya Money Market Fund Class A – The fund seeks to provide high current return, consistent with preservation of capital and liquidity and maintenance of a stable $1.00 net asset value per share, through investment in high-quality money market instruments.

Voya Pimco Total Return Portfolio – This investment seeks maximum total return, consistent with capital preservation and prudent investment management. The fund normally invests at least 65% of its total assets in a diversified portfolio of fixed-income instruments of varying maturities which may be represented by forwards or derivatives such as options, futures contracts or swap agreements. The fund invests primarily in investment-grade debt securities, but may invest up to 10% of its total assets in high-yield securities.

VY JPMorgan Mid Cap Value Portfolio – The investment invests primarily in equity securities of mid-cap companies with market capitalization between $1 billion and $20 billion. The investment employs a bottom-up approach to stock selection, constructing portfolios based on company fundamentals, quantitative screening and proprietary fundamental analysis. It seeks quality companies that appear to be undervalued and have the potential to grow intrinsic value per share.

Voya Russell Small Cap Index Portfolio – The investment seeks results that correspond to the total return of the Russell 2000 Index. The fund normally invests at least 80% of its net assets in equity securities of companies, which are at the time of purchase, included in the index; convertible securities that are convertible into stocks included in the index; other derivatives whose economic returns are, by design, closely equivalent to the returns of the index or its components; and exchange-traded funds.

VY T. Rowe Price Equity Income Portfolio – The investment seeks substantial dividend income as well as long-term growth of capital. The fund normally invests at least 80% of assets in common stocks with 65% in the common stocks of well established companies paying above-average dividends. It typically employs a "value" approach in selecting investments. While most of the portfolio's assets are invested in U.S. common stocks, it may also invest in other securities, including convertible securities, warrants, preferred stocks, foreign securities, debt securities, futures and options in keeping with its objectives.

Voya U.S. Stock Index Portfolio – The investment seeks total return. The fund invests at least 80% of its assets in equity securities of companies included in the S&P 500 Index or equity securities of companies that are representative of the index. It invests principally in common stock and employs a passive management approach designed to track the performance of the index which is denominated by stocks of large U.S. companies. The fund usually attempts to replicate the target index by investing all, or substantially all, of its assets in stocks that make up the index.

PIMCO Real Return Fund Class A – The investment seeks maximum real return, consistent with preservation of capital and prudent investment management. The fund normally invests at least 80% of its net assets in inflation-indexed bonds of varying maturities issued by the U.S. and non-U.S. governments, their agencies or instrumentalities, and corporations, which may be represented by forwards or derivatives such as options, futures contracts or swap agreements. It invests primarily in investment grade securities but may invest up to 10% of its total assets in high yield securities rated B or higher. The fund is non-diversified.

Participants may change their investment options daily.

Payment of Benefits

On termination of service due to death, disability, retirement or separation from service, a participant has the choice of joint or survivor distribution options or may receive a lump sum distribution of the value of the vested interest in their account.

Forfeited Amounts

At December 31, 2014 and 2013, forfeited nonvested accounts totaled $37,314 and $31,684, respectively. These accounts will be used to reduce future employer contributions. The 2014 employer contribution will be reduced by $33,862 from forfeited nonvested accounts.

NOTE C - PLAN TERMINATION

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

NOTE D - RELATED PARTY TRANSACTIONS

Certain plan assets are shares of mutual funds managed by Voya (formerly ING) for the years ended December 31, 2014 and 2013. Voya is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Tri-State Plan Administration, Inc. provided administrative services to the Plan for the years ended December 31, 2014 and 2013.

All of these party-in-interest transactions are exempt from the prohibited transactions rules of ERISA.

NOTE E - INVESTMENTS

The Plan's investments are held in a trust fund administered by an independent trust company. The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by the trustee. Investments that represent five percent or more of the Plan's net assets as of December 31, 2014 and 2013 are separately identified *.

Investment	2014 Fair Value		2013 Fair Value	
American Funds EuroPacific Growth Fund	$ 2,264,786	*	$ 2,047,204	*
VY Fidelity VIP Contrafund Portfolio	2,948,600	*	2,602,859	*
Voya Fixed Account	861,725		704,405	*
Voya Index Solution 2015 Portfolio	331,710		347,861	
Voya Index Solution 2025 Portfolio	1,127,616	*	969,654	*
Voya Index Solution 2035 Portfolio	676,471		286,758	
Voya Index Solution 2045 Portfolio	1,273,300	*	1,076,715	*
Voya Index Solution 2055 Porfolio	182,900		84,931	
Voya Index Solution Income Portfolio	291,048		223,034	
Voya MidCap Opportunities Portfolio	1,971,026	*	1,752,429	*
Voya Money Market Fund - Class A	32,107		26,177	
Voya Pimco Total Return Portfolio	1,677,663	*	1,768,826	*
VY JPMorgan Mid Cap Val Portfolio	1,066,373	*	911,030	*
Voya Russell Small Cap Index Portfolio	1,845,005	*	1,610,443	*
VY T. Rowe Price Equity Income Portfolio	2,285,555	*	1,907,525	*
Voya U.S. Stock Index Portfolio	2,072,332	*	1,703,091	*
PIMCO Real Return Fund - Class A	166,004		108,530	
Total Investments	21,074,221		18,131,472	
Net appreciation (depreciation) in fair value of investments	$ 1,228,397		$ 3,073,259	

NOTE F - FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to measure the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 2 inputs are other than quoted prices in active markets that are directly or indirectly observable such as quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in markets that are not active. Level 3 inputs were only used when Level 1 or Level 2 inputs were not available.

Level 1 Fair Value Measurements

The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year-end. The fair values of common stock, corporate bonds and U.S. Government securities are based on the closing price reported on the active market where the individual securities are traded. Currently, the Plan holds only mutual funds.

Level 2 Fair Value Measurements

Inputs other than quoted prices in active markets that are directly or indirectly observable such as quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in markets that are not active.

The following tables set forth, by level within the fair value hierarchy, the Plan's investment at fair value as of December 31, 2014 and 2013.

Fair Value Measurement at the End of the Reporting Period Using:

	Fair Value	Fair Value Measurements Using: Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)
December 31, 2014			
Money market funds	$ 32,107	$ -	$ 32,107
Mutual Funds:			
Index fund	3,883,045	3,883,045	-
Balanced fund	3,917,337	3,917,337	-
Growth funds	7,184,412	7,184,412	-
Fixed income funds	2,705,393	2,705,393	-
Value funds	3,351,927	3,351,927	-
Total Mutual Funds	21,042,114	21,042,114	-
Total assets at fair value	$ 21,074,221	$ 21,042,114	$ 32,107
December 31, 2013			
Money market funds	$ 26,177	$ -	$ 26,177
Mutual Funds:			
Index fund	2,988,953	2,988,953	-
Balanced fund	3,313,534	3,313,534	-
Growth funds	6,402,492	6,402,492	-
Fixed income funds	2,581,761	2,581,761	-
Value funds	2,818,555	2,818,555	-
Total Mutual Funds	18,105,295	18,105,295	-
Total assets at fair value	$ 18,131,472	$ 18,105,295	$ 26,177

NOTE G - TAX STATUS

The Plan obtained its latest determination letter on July 28, 2011, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan administrator and the Plan's tax counsel believe the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2010.

NOTE H - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2014 and December 31, 2013 to Schedule H of Form 5500.

	2014	2013
Net assets available for benefits per the financial statements	$22,672,476	$19,523,394
Rounding	-	-
Net assets available for benefits per Schedule H to the Form 5500	$22,672,476	$19,523,394

NOTE I - RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

BEACON ORTHOPAEDICS & SPORTS MEDICINE, LTD.
401(K) PROFIT SHARING PLAN
EIN: 31-1483173
PLAN NUMBER: 001
SCHEDULE H, LINE 4i-SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2014

Description	Shares or Face	Cost	Current Value
Voya Money Market Funds	3,121	$ 32,103	$ 32,107
Mutual Funds			
American Funds EuroPacific Growth Fund	174,231	2,333,578	2,264,786
VY Fidelity VIP Contrafund Portfolio	438,015	2,667,431	2,948,600
Voya Fixed Account	-	861,725	861,725
Voya Index Solution 2015 Portfolio	24,003	319,700	331,710
Voya Index Solution 2025 Portfolio	77,686	1,068,657	1,127,616
Voya Index Solution 2035 Portfolio	45,168	654,634	676,471
Voya Index Solution 2045 Portfolio	84,968	1,207,177	1,273,300
Voya Index Solution 2055 Porfolio	11,127	175,578	182,900
Voya Index Solution Income Portfolio	20,630	276,753	291,048
Voya MidCap Opportunities Portfolio	77,353	1,814,502	1,971,026
Voya Pimco Total Return Portfolio	104,225	1,597,794	1,677,663
VY JPMorgan Mid Cap Val Portfolio	45,344	938,447	1,066,373
Voya Russell Small Cap Index Portfolio	92,302	1,766,050	1,845,005
VY T. Rowe Price Equity Income Portfolio	111,292	2,138,751	2,285,555
Voya U.S. Stock Index Portfolio	124,003	1,843,779	2,072,332
PIMCO Real Return Fund - Class A	13,024	164,145	166,004
Total Mutual Funds		19,828,701	21,042,114
Total Invested Assets		$ 19,860,804	$ 21,074,221

BEACON ORTHOPAEDICS & SPORTS MEDICINE, LTD.
401(K) PROFIT SHARING PLAN
SCHEDULE H, LINE 4j-SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2014

Because the accounts are one hundred percent participant directed this disclosure is not required. It is presented as information only for third parties.

Description	Selling Price	Cost of Assets	Gain (Loss)
Single transactions in excess of 5 percent of plan assets			
No transactions qualified under this section.			
Series of transactions in excess of 5 percent of plan assets			
No transactions qualified under this section.			

BEACON ORTHOPAEDICS & SPORTS MEDICINE, LTD.

401(K) PROFIT SHARING PLAN

FINANCIAL STATEMENTS WITH INDEPENDENT AUDITORS' REPORT

YEARS ENDED DECEMBER 31, 2014 AND 2013

TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits	3
Statements of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5
SUPPLEMENTAL SCHEDULES	
Schedule of Assets (Held at End of Year)	16
Schedule of Reportable Transactions	17

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& Company CPA's, LLP

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
Beacon Orthopaedics & Sports Medicine, Ltd. 401(K) Profit Sharing Plan
Cincinnati, Ohio

We have audited the accompanying financial statements of Beacon Orthopaedics & Sports Medicine, Ltd. 401(K) Profit Sharing Plan, which comprise the statements as of December 31, 2014 and 2013, and for the year ended December 31, 2014, as listed in the accompanying index, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan 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 our audits. We conducted our audits in accordance with auditing standards general accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified 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 E, which was certified by Voya Retirement Insurance and Annuity Company (formerly ING Life Insurance and Annuity Company), the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee 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 trustee is complete and accurate.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the net assets available for benefits and changes in net assets available for benefits of Beacon Orthopaedics & Sports Medicine, Ltd. 401(K) Profit Sharing Plan as of December 31, 2014 and 2013, and for the year ended December 31, 2014, in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules listed in the accompanying index, together referred to as "Supplemental Information", are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the effects on the supplemental information of the matter described in the Basis for Qualified Opinion paragraph, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Whitmer & Company CPA's, LLP

Whitmer & Company CPA's, LLP
Cincinnati, Ohio

September 28, 2015

BEACON ORTHOPAEDICS & SPORTS MEDICINE, LTD.
401(K) PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2014 AND 2013

ASSETS

	2014	2013
Investments at fair value (Note E)	$ 21,074,221	$ 18,131,472
Contributions receivable, employer	1,598,255	1,391,922
Total Assets	22,672,476	19,523,394

LIABILITIES

Total Liabilities	-	-
Net Assets Available for Benefits	$ 22,672,476	$ 19,523,394

See accompanying notes and independent auditors' report.

BEACON ORTHOPAEDICS & SPORTS MEDICINE, LTD.
401(K) PROFIT SHARING PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED DECEMBER 31, 2014 AND 2013

	2014	2013
Additions		
Additions to net assets attributed to investment income:		
Net appreciation on fair value of investments	$ 1,228,397	$ 3,073,259
	1,228,397	3,073,259
Contributions:		
Participants	1,199,934	1,052,561
Employers	1,731,217	1,503,189
Rollovers	388,396	3,743
	3,319,547	2,559,493
Other Income	443	-
Total Other Income	443	-
Total Additions (Depreciation)	4,548,387	5,632,752
Deductions		
Deductions from net assets attributed to:		
Benefits paid to participants	1,392,464	165,019
Administration expenses	6,841	7,253
Total Deductions	1,399,305	172,272
Net Increase (Decrease)	3,149,082	5,460,480
Net Assets Available for Benefits Beginning of Year	19,523,394	14,062,914
End of Year	$ 22,672,476	$ 19,523,394

See accompanying notes and independent auditors' report.

BEACON ORTHOPAEDICS & SPORTS MEDICINE, LTD.
401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires the plan administrator to make estimates and assumptions that affect reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Retirement Plan Trustees determine the Plan's valuation policies. See Note F for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the plan's gain and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

Operating Expenses and Administrative Costs

All expenses of maintaining the Plan that are not covered by the compensation from the funds are paid by the Company.

Date of Management's Review

Subsequent events were evaluated through September 28, 2015, which is the date the financial statements were available to be issued.

NOTE B - DESCRIPTION OF PLAN

The following description of the Beacon Orthopaedics & Sports Medicine, Ltd. (Company) 401(K) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all qualified employees of the Company who have one year of service and are age twenty-one or older. One year of service is defined as a twelve month period beginning on the first day of employment in which an employee has worked at least 1,000 hours. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year participants may contribute an amount of pretax annual compensation as defined in the Plan or elect the Roth option. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. In 2014, the Plan offered seventeen investment options for participants. The Company contributes 25% of the first 4% of base compensation that a participant contributes to the Plan. The Company also maintains a QNEC which requires a 3% annual contribution to all qualified participants. Additional profit sharing amounts may be contributed at the option of the Company's Owners. Contributions are subject to certain limitations.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and (b) Plan earnings and charged an allocation of 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.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon and in contributions in the QNEC. Vesting in the Company's matching and discretionary contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is 100 percent vested after six years of credited service. The actual vesting schedule is as follows:

Years of Service	Nonforfeitable Percentage
Less than 2 years	0%
2 but less than 3	20%
3 but less than 4	40%
4 but less than 5	60%
5 but less than 6	80%
6 years and over	100%

Investment Options

Upon enrollment in the Plan, a participant may direct employee contributions in 5 percent increments in any of the following investment options.

American Funds EuroPacific Growth Fund – The investment seeks long-term growth of capital. The fund invests primarily in common stocks of issuers in Europe and the Pacific Basin that the investment adviser believes have the potential for growth. The fund may invest a portion of its assets in common stocks and other securities of companies in countries with developing economies and/or markets.

VY Fidelity VIP Contrafund Portfolio – The investment seeks long-term capital appreciation. The portfolio invests all of its assets in Service Class 2 shares of the master fund, a series of Variable Insurance Products Fund II, a registered open-end investment company. In turn, the master fund normally invests primarily in a portfolio of common stocks. The master fund invests in securities of companies whose value the master fund's adviser believes is not fully recognized by the public. The master fund's adviser may invest the master fund's assets in securities of foreign issuers in addition to securities of domestic issuers.

Voya Fixed Account – The Voya Fixed Account is intended to be a long term investment for participants seeking stability of principal. The assets supporting it are invested by VRIAC with this goal in mind. Therefore, VRIAC may impose limitations on the ability to move funds out of this investment option. These limitations have enabled VRIAC to provide stable credited interest rates, which historically have not varied significantly from month to month despite the general market's volatility in new money interest rates.

Voya Index Solution 2015 Portfolio – The investment seeks to provide total return consistent with an asset allocation targeted at retirement in approximately 2015. The fund invests at least 80% of its assets in a combination of underlying funds, which are passively managed index funds. The underlying funds invest in U.S. stocks, international stocks, U.S. bonds, and other debts and the Portfolio uses an asset allocation strategy designed for investors expecting to retire around the year 2015. The fund's current approximate target investment allocations are 45% of net assets in equity securities and 55% of net assets in fixed-income securities.

Voya Index Solution 2025 Portfolio – The investment seeks to provide total return consistent with an asset allocation targeted at retirement in approximately 2025. The fund invests at least 80% of its assets in a combination of underlying funds, which are passively managed index funds. The underlying funds invest in U.S. stocks, international stocks, U.S. bonds, and other debts and the Portfolio uses an asset allocation strategy designed for investors expecting to retire around the year 2025. The fund's current approximate target investment allocations are 68% of net assets in equity securities and 32% of net assets in fixed-income securities.

Voya Index Solution 2035 Portfolio – The investment seeks to provide total return consistent with an asset allocation targeted at retirement in approximately 2035. The Portfolio's investment objective will be to seek to provide a combination of total return and stability of principal consistent with an asset allocation targeted to retirement.

Voya Index Solution 2045 Portfolio – The investment seeks to provide total return consistent with an asset allocation targeted at retirement in approximately 2045. The Portfolio's investment objective will be to seek to provide a combination of total return and stability of principal consistent with an asset allocation targeted to retirement.

Voya Index Solution 2055 Portfolio – The investment seeks to provide total return consistent with an asset allocation targeted at retirement in approximately 2055. The Portfolio's investment objective will be to seek to provide a combination of total return and stability of principal consistent with an asset allocation targeted to retirement.

Voya Index Solution Income Portfolio – The investment seeks a combination of total return and stability of principal consistent with an asset allocation targeted to retirement. The Portfolio invests in a combination of underlying funds, which are actively managed funds or passively managed funds, that invest in U.S. bonds and other fixed-income investments, and the Portfolio uses an asset allocation strategy designed for investors expecting to retire soon or are already retired. Its current approximate target investment allocations among the underlying funds are 35% in equities and 65% in fixed-income securities.

Voya MidCap Opportunities Portfolio – The investment seeks long-term capital appreciation. The Portfolio invests primarily in stocks of mid-sized U.S. growth companies. The Portfolio's fundamentals-based stock selection seeks companies with positive business momentum, market recognition and valuations with upside potential.

Voya Money Market Fund Class A – The fund seeks to provide high current return, consistent with preservation of capital and liquidity and maintenance of a stable $1.00 net asset value per share, through investment in high-quality money market instruments.

Voya Pimco Total Return Portfolio – This investment seeks maximum total return, consistent with capital preservation and prudent investment management. The fund normally invests at least 65% of its total assets in a diversified portfolio of fixed-income instruments of varying maturities which may be represented by forwards or derivatives such as options, futures contracts or swap agreements. The fund invests primarily in investment-grade debt securities, but may invest up to 10% of its total assets in high-yield securities.

VY JPMorgan Mid Cap Value Portfolio – The investment invests primarily in equity securities of mid-cap companies with market capitalization between $1 billion and $20 billion. The investment employs a bottom-up approach to stock selection, constructing portfolios based on company fundamentals, quantitative screening and proprietary fundamental analysis. It seeks quality companies that appear to be undervalued and have the potential to grow intrinsic value per share.

Voya Russell Small Cap Index Portfolio – The investment seeks results that correspond to the total return of the Russell 2000 Index. The fund normally invests at least 80% of its net assets in equity securities of companies, which are at the time of purchase, included in the index; convertible securities that are convertible into stocks included in the index; other derivatives whose economic returns are, by design, closely equivalent to the returns of the index or its components; and exchange-traded funds.

VY T. Rowe Price Equity Income Portfolio – The investment seeks substantial dividend income as well as long-term growth of capital. The fund normally invests at least 80% of assets in common stocks with 65% in the common stocks of well established companies paying above-average dividends. It typically employs a "value" approach in selecting investments. While most of the portfolio's assets are invested in U.S. common stocks, it may also invest in other securities, including convertible securities, warrants, preferred stocks, foreign securities, debt securities, futures and options in keeping with its objectives.

Voya U.S. Stock Index Portfolio – The investment seeks total return. The fund invests at least 80% of its assets in equity securities of companies included in the S&P 500 Index or equity securities of companies that are representative of the index. It invests principally in common stock and employs a passive management approach designed to track the performance of the index which is denominated by stocks of large U.S. companies. The fund usually attempts to replicate the target index by investing all, or substantially all, of its assets in stocks that make up the index.

PIMCO Real Return Fund Class A – The investment seeks maximum real return, consistent with preservation of capital and prudent investment management. The fund normally invests at least 80% of its net assets in inflation-indexed bonds of varying maturities issued by the U.S. and non-U.S. governments, their agencies or instrumentalities, and corporations, which may be represented by forwards or derivatives such as options, futures contracts or swap agreements. It invests primarily in investment grade securities but may invest up to 10% of its total assets in high yield securities rated B or higher. The fund is non-diversified.

Participants may change their investment options daily.

Payment of Benefits

On termination of service due to death, disability, retirement or separation from service, a participant has the choice of joint or survivor distribution options or may receive a lump sum distribution of the value of the vested interest in their account.

Forfeited Amounts

At December 31, 2014 and 2013, forfeited nonvested accounts totaled $37,314 and $31,684, respectively. These accounts will be used to reduce future employer contributions. The 2014 employer contribution will be reduced by $33,862 from forfeited nonvested accounts.

NOTE C - PLAN TERMINATION

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

NOTE D - RELATED PARTY TRANSACTIONS

Certain plan assets are shares of mutual funds managed by Voya (formerly ING) for the years ended December 31, 2014 and 2013. Voya is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Tri-State Plan Administration, Inc. provided administrative services to the Plan for the years ended December 31, 2014 and 2013.

All of these party-in-interest transactions are exempt from the prohibited transactions rules of ERISA.

NOTE E - INVESTMENTS

The Plan's investments are held in a trust fund administered by an independent trust company. The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by the trustee. Investments that represent five percent or more of the Plan's net assets as of December 31, 2014 and 2013 are separately identified *.

Investment	2014 Fair Value		2013 Fair Value	
American Funds EuroPacific Growth Fund	$ 2,264,786	*	$ 2,047,204	*
VY Fidelity VIP Contrafund Portfolio	2,948,600	*	2,602,859	*
Voya Fixed Account	861,725		704,405	*
Voya Index Solution 2015 Portfolio	331,710		347,861	
Voya Index Solution 2025 Portfolio	1,127,616	*	969,654	*
Voya Index Solution 2035 Portfolio	676,471		286,758	
Voya Index Solution 2045 Portfolio	1,273,300	*	1,076,715	*
Voya Index Solution 2055 Porfolio	182,900		84,931	
Voya Index Solution Income Portfolio	291,048		223,034	
Voya MidCap Opportunities Portfolio	1,971,026	*	1,752,429	*
Voya Money Market Fund - Class A	32,107		26,177	
Voya Pimco Total Return Portfolio	1,677,663	*	1,768,826	*
VY JPMorgan Mid Cap Val Portfolio	1,066,373	*	911,030	*
Voya Russell Small Cap Index Portfolio	1,845,005	*	1,610,443	*
VY T. Rowe Price Equity Income Portfolio	2,285,555	*	1,907,525	*
Voya U.S. Stock Index Portfolio	2,072,332	*	1,703,091	*
PIMCO Real Return Fund - Class A	166,004		108,530	
Total Investments	21,074,221		18,131,472	
Net appreciation (depreciation) in fair value of investments	$ 1,228,397		$ 3,073,259	

NOTE F - FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to measure the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 2 inputs are other than quoted prices in active markets that are directly or indirectly observable such as quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in markets that are not active. Level 3 inputs were only used when Level 1 or Level 2 inputs were not available.

Level 1 Fair Value Measurements

The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year-end. The fair values of common stock, corporate bonds and U.S. Government securities are based on the closing price reported on the active market where the individual securities are traded. Currently, the Plan holds only mutual funds.

Level 2 Fair Value Measurements

Inputs other than quoted prices in active markets that are directly or indirectly observable such as quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in markets that are not active.

The following tables set forth, by level within the fair value hierarchy, the Plan's investment at fair value as of December 31, 2014 and 2013.

Fair Value Measurement at the End of the Reporting Period Using:

	Fair Value	Fair Value Measurements Using: Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)
December 31, 2014			
Money market funds	$ 32,107	$ -	$ 32,107
Mutual Funds:			
Index fund	3,883,045	3,883,045	-
Balanced fund	3,917,337	3,917,337	-
Growth funds	7,184,412	7,184,412	-
Fixed income funds	2,705,393	2,705,393	-
Value funds	3,351,927	3,351,927	-
Total Mutual Funds	21,042,114	21,042,114	-
Total assets at fair value	$ 21,074,221	$ 21,042,114	$ 32,107
December 31, 2013			
Money market funds	$ 26,177	$ -	$ 26,177
Mutual Funds:			
Index fund	2,988,953	2,988,953	-
Balanced fund	3,313,534	3,313,534	-
Growth funds	6,402,492	6,402,492	-
Fixed income funds	2,581,761	2,581,761	-
Value funds	2,818,555	2,818,555	-
Total Mutual Funds	18,105,295	18,105,295	-
Total assets at fair value	$ 18,131,472	$ 18,105,295	$ 26,177

NOTE G - TAX STATUS

The Plan obtained its latest determination letter on July 28, 2011, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan administrator and the Plan's tax counsel believe the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2010.

NOTE H - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2014 and December 31, 2013 to Schedule H of Form 5500.

	2014	2013
Net assets available for benefits per the financial statements	$22,672,476	$19,523,394
Rounding	-	-
Net assets available for benefits per Schedule H to the Form 5500	$22,672,476	$19,523,394

NOTE I - RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

SUPPLEMENTAL SCHEDULES

BEACON ORTHOPAEDICS & SPORTS MEDICINE, LTD.
401(K) PROFIT SHARING PLAN
EIN: 31-1483173
PLAN NUMBER: 001
SCHEDULE H, LINE 4i-SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2014

Description	Shares or Face	Cost	Current Value
Voya Money Market Funds	3,121	$ 32,103	$ 32,107
Mutual Funds			
American Funds EuroPacific Growth Fund	174,231	2,333,578	2,264,786
VY Fidelity VIP Contrafund Portfolio	438,015	2,667,431	2,948,600
Voya Fixed Account	-	861,725	861,725
Voya Index Solution 2015 Portfolio	24,003	319,700	331,710
Voya Index Solution 2025 Portfolio	77,686	1,068,657	1,127,616
Voya Index Solution 2035 Portfolio	45,168	654,634	676,471
Voya Index Solution 2045 Portfolio	84,968	1,207,177	1,273,300
Voya Index Solution 2055 Porfolio	11,127	175,578	182,900
Voya Index Solution Income Portfolio	20,630	276,753	291,048
Voya MidCap Opportunities Portfolio	77,353	1,814,502	1,971,026
Voya Pimco Total Return Portfolio	104,225	1,597,794	1,677,663
VY JPMorgan Mid Cap Val Portfolio	45,344	938,447	1,066,373
Voya Russell Small Cap Index Portfolio	92,302	1,766,050	1,845,005
VY T. Rowe Price Equity Income Portfolio	111,292	2,138,751	2,285,555
Voya U.S. Stock Index Portfolio	124,003	1,843,779	2,072,332
PIMCO Real Return Fund - Class A	13,024	164,145	166,004
Total Mutual Funds		19,828,701	21,042,114
Total Invested Assets		$ 19,860,804	$ 21,074,221

BEACON ORTHOPAEDICS & SPORTS MEDICINE, LTD.
401(K) PROFIT SHARING PLAN
SCHEDULE H, LINE 4j-SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2014

Because the accounts are one hundred percent participant directed this disclosure is not required. It is presented as information only for third parties.

Description	Selling Price	Cost of Assets	Gain (Loss)
Single transactions in excess of 5 percent of plan assets			
No transactions qualified under this section.			
Series of transactions in excess of 5 percent of plan assets			
No transactions qualified under this section.			