

Form 5500-SF

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2015

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

- A** This return/report is for:
- a single-employer plan a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions)
- a one-participant plan a foreign plan
- B** This return/report is:
- the first return/report the final return/report
- an amended return/report a short plan year return/report (less than 12 months)
- C** Check box if filing under:
- Form 5558 automatic extension DFVC program
- special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan <u>SURGICAL ORTHOPEDIC IMPLANTS, INC. DEFINED BENEFIT PENSION PLAN</u>		1b Three-digit plan number (PN) ▶ <u>001</u>
		1c Effective date of plan <u>01/01/2012</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>SURGICAL ORTHOPEDIC IMPLANTS, INC.</u> <u>2804 SE DUNE DR., #1210</u> <u>STUART, FL 34996</u>		2b Employer Identification Number (EIN) <u>65-0890923</u>
		2c Sponsor's telephone number <u>772-220-6965</u>
		2d Business code (see instructions) <u>621399</u>
3a Plan administrator's name and address <input checked="" type="checkbox"/> 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
5a Total number of participants at the beginning of the plan year.....		5a <u>3</u>
b Total number of participants at the end of the plan year		5b <u>3</u>
c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)		5c
d(1) Total number of active participants at the beginning of the plan year		5d(1) <u>3</u>
d(2) Total number of active participants at the end of the plan year.....		5d(2) <u>3</u>
e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....		5e <u>0</u>

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/13/2016</u>	<u>PAUL GOLDEN</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

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

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Yes No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) Yes No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No Not determined

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets.....	7a	723743	982399
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	723743	982399
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	200000	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	58751	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		258751
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	0	
e Certain deemed and/or corrective distributions (see instructions)....	8e	0	
f Administrative service providers (salaries, fees, commissions).....	8f	95	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g).....	8h		95
i Net income (loss) (subtract line 8h from line 8c)	8i		258656
j Transfers to (from) the plan (see instructions).....	8j		

Part IV Plan Characteristics

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 3D
- B** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 During the plan year:	Yes	No	N/A	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)		X		
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X		
c Was the plan covered by a fidelity bond?.....		X		
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X		
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.).....		X		
f Has the plan failed to provide any benefit when due under the plan?		X		
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X		
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X		
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.....				
j Did the plan trust incur unrelated business taxable income?				

Part VI Pension Funding Compliance

- 11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below)..... Yes No
- 11a** Enter the unpaid minimum required contribution for all years from Schedule SB (Form 5500) line 40..... **11a** 0
- 12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA?... Yes No

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

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

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year 12b
c Enter the amount contributed by the employer to the plan for this plan year 12c
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) 12d
e Will the minimum funding amount reported on line 12d be met by the funding deadline? Yes No N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? Yes No
13a If "Yes," enter the amount of any plan assets that reverted to the employer this year 13a
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? Yes No
c If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)
13c(1) Name of plan(s): 13c(2) EIN(s) 13c(3) PN(s)

Part VIII Trust Information

14a Name of trust 14b Trust's EIN
14c Name of trustee or custodian 14d Trustee's or custodian's telephone number

Part IX IRS Compliance Questions

15a Is the plan a 401(k) plan? Yes No
15b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)? Design-based safe harbor method ADP/ACP test
15c If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))? Yes No
16a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b): Ratio percentage test Average benefit test
16b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? Yes No
17a Has the plan been timely amended for all required tax law changes? Yes No N/A
17b Date the last plan amendment/restatement for the required tax law changes was adopted ___/___/___ . Enter the applicable code ___ (See instructions for tax law changes and codes).
17c If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter ___/___/___ and the letter's serial number _____.
17d If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter ___/___/___.
18 Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)? Yes No
19 Were in-service distributions made during the plan year? Yes No
If "Yes," enter amount 19
20 Were required minimum distributions made to 5% owners who have attained age 70 1/2 (regardless of whether or not retired), as required under section 401(a)(9)? Yes No N/A

**SCHEDULE SB
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

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

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

OMB No. 1210-0110

2015

This Form is Open to Public Inspection

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

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

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

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

Part I Basic Information

1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2015</u>			
2 Assets:			
a Market value	2a	<u>723743</u>	
b Actuarial value	2b	<u>723743</u>	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	<u>0</u>	<u>0</u>	<u>0</u>
b For terminated vested participants	<u>0</u>	<u>0</u>	<u>0</u>
c For active participants	<u>3</u>	<u>224026</u>	<u>560065</u>
d Total	<u>3</u>	<u>224026</u>	<u>560065</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	<input type="checkbox"/>		
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	<u>6.16%</u>	
6 Target normal cost	6	<u>198782</u>	

Statement by Enrolled Actuary

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

SIGN HERE	Signature of actuary	Date
	<u>DANIEL R. MCMONAGLE</u>	<u>09/21/2016</u>
	Type or print name of actuary	Most recent enrollment number
	<u>AKT RETIREMENT PLAN SERVICES LP</u>	<u>14-06276</u>
Firm name	Telephone number (including area code)	
<u>5665 SW MEADOWS ROAD SUITE 200 LAKE OSWEGO, OR 97035</u>	<u>503-624-1300</u>	
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>12.75%</u>	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		136735
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.40%</u>		8751
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		145486
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	129.22 %
15	Adjusted funding target attainment percentage	15	129.22 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	142.83 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
08/01/2016	200000				
			Totals ▶	18(b)	18(c)
				200000	0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a	Contributions allocated toward unpaid minimum required contributions from prior years.	19a 0
b	Contributions made to avoid restrictions adjusted to valuation date	19b 0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 181954
20	Quarterly contributions and liquidity shortfalls:	
a	Did the plan have a "funding shortfall" for the prior year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b	If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input type="checkbox"/> Yes <input type="checkbox"/> No
c	If line 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:				
a Segment rates:	1st segment: 4.72%	2nd segment: 6.11%	3rd segment: 6.81%	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	198782	
b Excess assets, if applicable, but not greater than line 31a	31b	163678	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	35104	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	35104	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	181954	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	146850	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

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

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	<input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years		
b Eligible plan year(s) for which the election in line 41a was made	<input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

Form 5500-SF

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2015

This Form is Open to Public Inspection

Part I Annual Report Identification Information

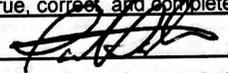
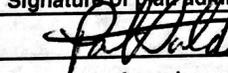
For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

- A** This return/report is for: a single-employer plan a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions)
 a one-participant plan a foreign plan
- B** This return/report is the first return/report the final return/report
 an amended return/report a short plan year return/report (less than 12 months)
- C** Check box if filing under: Form 5558 automatic extension DFVC program
 special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan Surgical Orthopedic Implants, Inc. Defined Benefit Pension Plan		1b Three-digit plan number (PN) ▶	001
		1c Effective date of plan	01/01/2012
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) Surgical Orthopedic Implants, Inc. 2804 SE Dune Drive, #1210 Stuart FL 34996		2b Employer Identification Number (EIN)	65-0890923
		2c Sponsor's telephone number	(772) 220-6965
		2d Business code (see instructions)	621399
3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor.		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	
5a Total number of participants at the beginning of the plan year.....		5a	3
b Total number of participants at the end of the plan year.....		5b	3
c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)		5c	
d(1) Total number of active participants at the beginning of the plan year.....		5d(1)	3
d(2) Total number of active participants at the end of the plan year.....		5d(2)	3
e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....		5e	0

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.
 Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE		10-11-16	Paul Golden
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		10-10-16	PAUL Golden
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)..... Yes No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) Yes No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No Not determined

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a	Total plan assets.....	7a 723,743	982,399
b	Total plan liabilities.....	7b 0	0
c	Net plan assets (subtract line 7b from line 7a).....	7c 723,743	982,399
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a	Contributions received or receivable from:		
	(1) Employers.....	8a(1) 200,000	
	(2) Participants.....	8a(2) 0	
	(3) Others (including rollovers).....	8a(3) 0	
b	Other income (loss).....	8b 58,751	
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b).....	8c	258,751
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	8d 0	
e	Certain deemed and/or corrective distributions (see instructions)....	8e 0	
f	Administrative service providers (salaries, fees, commissions).....	8f 95	
g	Other expenses.....	8g 0	
h	Total expenses (add lines 8d, 8e, 8f, and 8g).....	8h	95
i	Net income (loss) (subtract line 8h from line 8c).....	8i	258,656
j	Transfers to (from) the plan (see instructions).....	8j	

Part IV Plan Characteristics

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 3D
- B** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 During the plan year:		Yes	No	N/A	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program).....	10a	X		
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.).....	10b	X		
c	Was the plan covered by a fidelity bond?.....	10c	X		
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?.....	10d	X		
e	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.).....	10e	X		
f	Has the plan failed to provide any benefit when due under the plan?.....	10f	X		
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.).....	10g	X		
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....	10h	X		
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.....	10i			
j	Did the plan trust incur unrelated business taxable income?.....	10j			

Part VI Pension Funding Compliance

- 11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below) Yes No
- 11a** Enter the unpaid minimum required contribution for all years from Schedule SB (Form 5500) line 40 **11a** 0
- 12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA?.. Yes No

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

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

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year 12b
c Enter the amount contributed by the employer to the plan for this plan year 12c
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) 12d
e Will the minimum funding amount reported on line 12d be met by the funding deadline? Yes No N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? Yes No
If "Yes," enter the amount of any plan assets that reverted to the employer this year 13a
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? Yes No
c If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

Table with 3 columns: 13c(1) Name of plan(s), 13c(2) EIN(s), 13c(3) PN(s)

Part VIII Trust Information

14a Name of trust 14b Trust's EIN
14c Name of trustee or custodian 14d Trustee's or custodian's telephone number

Part IX IRS Compliance Questions

15a Is the plan a 401(k) plan? Yes No
15b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)? Design-based safe harbor method ADP/ACP test
15c If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))? Yes No
16a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b): Ratio percentage test Average benefit test
16b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? Yes No
17a Has the plan been timely amended for all required tax law changes? Yes No N/A
17b Date the last plan amendment/restatement for the required tax law changes was adopted. Enter the applicable code (See instructions for tax law changes and codes).
17c If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter and the letter's serial number.
17d If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter.
18 Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)? Yes No
19 Were in-service distributions made during the plan year? Yes No
If "Yes," enter amount 19
20 Were required minimum distributions made to 5% owners who have attained age 70 1/2 (regardless of whether or not retired), as required under section 401(a)(9)? Yes No N/A

**SCHEDULE SB
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

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

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

OMB No. 1210-0110

2015

**This Form is Open to Public
Inspection**

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

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

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

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

Part I Basic Information			
1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2015</u>			
2 Assets:			
a Market value	2a		723,743
b Actuarial value	2b		723,743
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	0	0	0
b For terminated vested participants	0	0	0
c For active participants	3	224,026	560,065
d Total	3	224,026	560,065
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) <input type="checkbox"/>			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5		6.16 %
6 Target normal cost	6		198,782

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

SIGN HERE	 Signature of actuary	09/21/2016 Date
	Daniel R. McMonagle Type or print name of actuary	14-06276 Most recent enrollment number
	AKT Retirement Plan Services LP Firm name	(503) 624-1300 Telephone number (including area code)
	5665 SW Meadows Road Suite 200 Lake Oswego OR 97035 Address of the firm	

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>12.75</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year).....		136735
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.40</u> %		8751
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance.....		145486
	d Portion of (c) to be added to prefunding balance.....		0
12	Other reductions in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	129.22 %
15	Adjusted funding target attainment percentage	15	129.22 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	142.83 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
08/01/2016	200,000				
Totals ▶			18(b)	200,000	18(c)
					0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
	a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a 0
	b Contributions made to avoid restrictions adjusted to valuation date	19b 0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 181,954
20	Quarterly contributions and liquidity shortfalls:	
	a Did the plan have a "funding shortfall" for the prior year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	c If line 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:				
a Segment rates:	1st segment: 4.72 %	2nd segment: 6.11 %	3rd segment: 6.81 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	198,782	
b Excess assets, if applicable, but not greater than line 31a	31b	163,678	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	35,104	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	35,104	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	181,954	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	146,850	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	<input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years		
b Eligible plan year(s) for which the election in line 41a was made	<input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

Surgical Orthopedic Implants Defined Benefit Pension Plan

As of 01/01/2015 for the Plan Year Ending 12/31/2015

Schedule SB, line 19 - Discounted Employer Contributions

Interest Rates:	
Effective:	Late Quarterly:
6.16%	11.16%

<u>Effective Date</u>	<u>Amount</u>	<u>Contribution Year End Date</u>	<u>Effective Interest</u>	<u>Quarterly Interest</u>	<u>Discounted</u>
08/01/2016	\$200,000	12/31/2015	-18,046	0	\$181,954
	<u>\$200,000</u>		<u>-\$18,046</u>	<u>\$0</u>	<u>\$181,954</u>
Total:	<u>\$200,000</u>		<u>-\$18,046</u>	<u>\$0</u>	<u>\$181,954</u>

Contributions reported through August 21, 2016 are reflected above.

Contributions not yet reported are excluded from this exhibit.

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

Surgical Orthopedic Implants Defined Benefit Pension Plan

As of 01/01/2015 for the Plan Year Ending 12/31/2015

Schedule SB, line 19 - Discounted Employer Contributions

Interest Rates:	
Effective:	Late Quarterly:
6.16%	11.16%

<u>Effective Date</u>	<u>Amount</u>	<u>Contribution Year End Date</u>	<u>Effective Interest</u>	<u>Quarterly Interest</u>	<u>Discounted</u>
08/01/2016	\$200,000	12/31/2015	-18,046	0	\$181,954
	<u>\$200,000</u>		<u>-\$18,046</u>	<u>\$0</u>	<u>\$181,954</u>
Total:	<u>\$200,000</u>		<u>-\$18,046</u>	<u>\$0</u>	<u>\$181,954</u>

Contributions reported through August 21, 2016 are reflected above.

Contributions not yet reported are excluded from this exhibit.

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

Surgical Orthopedic Implants Defined Benefit Pension Plan

Valuation as of 01/01/2015 for the Plan Year Ending 12/31/2015

Statement of Actuarial Assumptions

Schedule SB, Part V

EIN: 65-0890923 PN:001

Actuarial Method for Minimum Required Contribution

Valuation Date	January 1, 2015
Actuarial Cost Method	Unit Credit, as prescribed by statute
Asset Valuation Method	Fair Market Value
Yield Curve Selected	24 month average segmented
Look back Month for Determining	The month which includes the valuation date

Actuarial Assumptions for Minimum Required Contribution

Segment interest rates	First Segment	4.72
Proscribed by statute	Second Segment	6.11
	Third Segment	6.81

Assumed Form of Payment A single lump sum

Assumption on Portion of Benefit Paid as a Lump Sum Greater result of §417(e) applicable mortality and yield curve segments (above) as described in proposed IRS Regulations, and plan factors not applying the appropriate yield curve segment to deferral period.

Mortality

Pre-Retirement None assumed

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

Interest

Pre-Retirement The Segment Rates described above

Post-Retirement 5.00

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

Salary Scale No explicit assumption

Turnover Rate No explicit assumption

Future Annual Hours Worked Actual hours worked in the current year

Changes Since Prior Valuation Changes in mandated interest and mortality as required under the Pension Protection Act of 2006 (PPA).

Surgical Orthopedic Implants Defined Benefit Pension PlanValuation as of 01/01/2015 for the Plan Year Ending 12/31/2015

Statement of Actuarial Assumptions**Schedule SB, Part V**

EIN: 65-0890923 PN:001

Actuarial Assumptions (continued)**Actuarial Assumptions for Maximum Contribution**

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

Segment interest rates	First Segment	1.22
	Second Segment	4.11
	Third Segment	5.20

Actuarial Assumptions for Present Value

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

Segment Interest Rates	First Segment	1.48
	Second Segment	3.77
	Third Segment	4.79
Mortality	Applicable Mortality under §417(e) for the current year	

Surgical Orthopedic Implants Defined Benefit Pension Plan

Valuation as of 01/01/2015 for the Plan Year Ending 12/31/2015

Summary of Plan Provisions

Schedule SB, Part V

EIN: 65-0890923 PN:001

Effective Date	January 1, 2012																												
Plan Year	01/01/2015 to 12/31/2015																												
Plan Eligibility																													
Eligible Employees	All employees except those who: -Other employees specifically excluded and named in the Plan Document																												
Requirements	Later of the attainment of age 21 and the completion of 12 months of service																												
Entry Date	The 1/ 1 and 7/ 1 coinciding with or next following completion of eligibility requirements																												
Early Retirement	Not provided																												
Normal Retirement Age (NRA)																													
Eligibility	Attainment of age 62 and completion of 5 years of Participation.																												
Normal Form of Benefit	Single Life Annuity																												
Maximum Allowable Benefits	The statutory maximum annual annuity benefit used in this valuation is lesser of a)210,000.00 (the 'Dollar Limit') or b)100% of Highest Consecutive Three Year Compensation (the 'Pay Limit'). - The Dollar Limit is further adjusted for retirement ages below 62 or above 65, and for Years of Plan Participation less than 10. - The Pay Limit is further adjusted for Years of Service less than 10.																												
Optional Forms of Benefit	Lump Sum, Life Annuity, Joint & Survivor Annuity (and other benefit forms as may be stated in the plan document) All actuarially equivalent to the Single Life Annuity																												
Compensation																													
Plan Definition	Compensation is measured over a 12 month period beginning 1/ 1/2014 and ending 12/31/2014																												
Limits	Compensation for Benefit Purposes is Limited by Statute based on the Calendar Year In which the Compensation Measurement begins; as follows: <table><tr><td>2003</td><td>\$200,000</td><td>2010</td><td>\$245,000</td></tr><tr><td>2004</td><td>\$205,000</td><td>2011</td><td>\$245,000</td></tr><tr><td>2005</td><td>\$210,000</td><td>2012</td><td>\$250,000</td></tr><tr><td>2006</td><td>\$220,000</td><td>2013</td><td>\$255,000</td></tr><tr><td>2007</td><td>\$225,000</td><td>2014</td><td>\$260,000</td></tr><tr><td>2008</td><td>\$230,000</td><td>2015</td><td>\$265,000</td></tr><tr><td>2009</td><td>\$245,000</td><td></td><td></td></tr></table>	2003	\$200,000	2010	\$245,000	2004	\$205,000	2011	\$245,000	2005	\$210,000	2012	\$250,000	2006	\$220,000	2013	\$255,000	2007	\$225,000	2014	\$260,000	2008	\$230,000	2015	\$265,000	2009	\$245,000		
2003	\$200,000	2010	\$245,000																										
2004	\$205,000	2011	\$245,000																										
2005	\$210,000	2012	\$250,000																										
2006	\$220,000	2013	\$255,000																										
2007	\$225,000	2014	\$260,000																										
2008	\$230,000	2015	\$265,000																										
2009	\$245,000																												

Surgical Orthopedic Implants Defined Benefit Pension Plan

Valuation as of 01/01/2015 for the Plan Year Ending 12/31/2015

Summary of Plan Provisions

Schedule SB, Part V

EIN: 65-0890923 PN:001

Normal Retirement Benefit:1. Original Benefit formula
--

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

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

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

Surgical Orthopedic Implants Defined Benefit Pension Plan

Valuation as of 01/01/2015 for the Plan Year Ending 12/31/2015

Summary of Plan Provisions

Schedule SB, Part V

EIN: 65-0890923 PN:001

Vesting

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

Years	Vesting	
	Years	Percent
0	0	0%
1	0	0%
2	20	20%
3	40	40%
4	60	60%
5	80	80%
6	100	100%

However in no event will the Top Heavy Vesting Percent be less than the Plan's regular vesting percent

Changes Since the Last Report and Other Notes

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

Schedule SB, line 26 - Schedule of Active Participant Data

YEARS OF CREDITED SERVICE

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

Name of plan: Surgical Orthopedic Implants Defined Benefit Pension Plan
 Plan sponsor's name: Surgical Orthopedic Implants, Inc.
 Plan number: 001
 EIN: 65-0890923