## 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 section 6058(a) of the Internal Revenue Code (the Code).

1210-0089

OMB Nos. 1210-0110

2009

This Form is Open to Public Inspection

P	ension Be	enefit Guaranty Corporation		▶ Complete all entries in accor	dance wit	h the instructions to the Form 550	0-SF.		pcotion		
	art I			ntification Information							
For	calenda	ar plan year 2009 or fi	iscal <sub>l</sub>	olan year beginning 01/01/200	)9	and ending 1	2/31/2	2009			
Α -	This ret	urn/report is for:	X	single-employer plan	multiple-e	employer plan (not multiemployer)		one-participa	nt plan		
		urn/report is for:	П	first return/report	final retur	n/report					
_	11113 101	am/report is ior.	片	an amended return/report	1	n year return/report (less than 12 mo	nthe)				
•			믐	·			111113)	П вемо			
C	Check I	box if filing under:	믐	Form 5558	1	cextension		☐ DFVC progra	ım		
				special extension (enter descripti	on)						
Pa	rt II	Basic Plan Info	orma	ation—enter all requested inform	nation						
1a	Name	of plan					1b	Three-digit			
KANE	EBO CO	OSMETICS USA, INC	C. 401	(K) PLAN				plan number	001		
							4 -	(PN) <b>&gt;</b>			
							10	Effective date o			
22	Dlon o	noncor'o nome and ac	ddroo	(ampleyer if for single ampleyer	r plan)		2h			umbor	
		DSMETICS USA, INC		s (employer, if for single-employer	pian)		20	Employer Identi (EIN) 13-049		Jilibei	
10 0112		30M21100 00/1, 1110					2c	Plan sponsor's t		number	
330 N	/ADISC	ON AVENUE - 6TH FL	LOOF	8				646-61	3-0677		
NEW	YORK	, NY 10017					2d	Business code (		ıctions)	
								339900			
		dministrator's name a OSMETICS USA, INC		Idress (if same as Plan sponsor, 6		e") IE - 6TH FLOOR	30	Administrator's 13-049			
IVAINL	_DO C(	JOINE HOS OOA, INC	<i>.</i>	NEW YORK			30		ninistrator's telephone number		
							30	646-61	3-0677		
4 11	f the na	me and/or EIN of the	plan	sponsor has changed since the la	st return/re	eport filed for this plan, enter the	4b EIN				
r	name, I	EIN, and the plan num	nber f	rom the last return/report. Sponse	or's name		4-	5			
							_	PN			
5a Total number of participants at the beginning of the plan year							5a			20	
<b>b</b> Total number of participants at the end of the plan year							5b			21	
C Total number of participants with account balances as of the end of						•	F			10	
							5c		V v-	13	
						(See instructions.)			× Ye	s No	
b						ndent qualified public accountant (IQiions.)			X Ye	s $\square$ No	
						SF and must instead use Form 55			ш	- Ш	
Pa	rt III	Financial Infor									
7	Plan A	Assets and Liabilities				(a) Beginning of Year		(b) End	of Year		
а					7a	242161	1	(44)		316700	
b						(	)			0	
С				from line 7a)		242161	1			316700	
8	-	e, Expenses, and Tra		,		(a) Amount		(b) 1	- - -		
а		butions received or re				(a) Amount		(2)	Otal		
-					8a(1)		)				
	<b>(2)</b> Pa	articipants			8a(2)	35149	9				
	<b>(3)</b> Of	thers (including rollove	ers)		8a(3)	(	)				
b	Other	income (loss)	<u>´</u>			49450	)				
С		` ,		(2), 8a(3), and 8b)						84599	
d				overs and insurance premiums							
					8d	10060	)				
е	Certai	n deemed and/or corr	rective	e distributions (see instructions)	8e		)				
f	Admin	nistrative service provi	iders	(salaries, fees, commissions)	. 8f		)				
g	Other	expenses			8g		)				
h		•		, 8f, and 8g)						10060	
i				h from line 8c)						74539	
i		` , `		instructions)							
•		` ' ' ' ' '		•	ı OJ	İ					

Part IV	Plan	Charac	teristics

SIGN HERE

Signature of employer/plan sponsor

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2E 2G 2J 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

		e plan provides welfare benefits, enter the applicable welfare featu			0.01.0		200 111			
Part	V	Compliance Questions								
10	Du	ing the plan year:		ı		Yes	No	A	Amount	
а		s there a failure to transmit to the plan any participant contributions CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary		10a		X				
b		re there any nonexempt transactions with any party-in-interest? (Doline 10a.)		•	10b		X			
С	Wa	as the plan covered by a fidelity bond?			10c	X				32000
d										
е	ins	re any fees or commissions paid to any brokers, agents, or other purance service or other organization that provides some or all of the tructions.)	e benefits under the	e plan? (See	10e	X				781
f	Ha	s 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 y	year end.)		10q		Χ			
h	If th	nis is an individual account plan, was there a blackout period? (See	instructions and 29	9 CFR	10h		X			
i	If 1	Oh was answered "Yes," check the box if you either provided the receptions to providing the notice applied under 29 CFR 2520.101-3	equired notice or on	e of the	10i					
Part	VI	Pension Funding Compliance								
11		nis a defined benefit plan subject to minimum funding requirements							Yes	No
12	ls t	his a defined contribution plan subject to the minimum funding requ	uirements of section	n 412 of the Code	or se	ction 3	302 of	ERISA?	Yes	X No
	(If "	Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable	e.)							
	gra	waiver of the minimum funding standard for a prior year is being an nting the waiver.		Mont						
If y	ou (	completed line 12a, complete lines 3, 9, and 10 of Schedule MB	3 (Form 5500), and	I skip to line 13.		Г	401			
b	Ent	er the minimum required contribution for this plan year					12b			
		er the amount contributed by the employer to the plan for this plan y					12c			
	neg	etract the amount in line 12c from the amount in line 12b. Enter the ative amount)					12d			7
		the minimum funding amount reported on line 12d be met by the fu	unding deadline?					Yes	No	N/A
Part '	VII	Plan Terminations and Transfers of Assets								
13a	Has	s a resolution to terminate the plan been adopted during the plan ye	ear or any prior yea	r?				T	Yes	X No
		'es," enter the amount of any plan assets that reverted to the emplo					13a			
	of t	re all the plan assets distributed to participants or beneficiaries, tran							Yes	X No
С		uring this plan year, any assets or liabilities were transferred from the ch assets or liabilities were transferred. (See instructions.)	his plan to another	plan(s), identify th	ne plai	n(s) to			1	
13c(1) Name of plan(s):							c(2) EI	N(s)	13c(3)	PN(s)
Cauti	on:	A penalty for the late or incomplete filing of this return/report	will be assessed u	ınless reasonabl	le cau	se is	establ	ished.	1	
Unde SB or	r pe	nalties of perjury and other penalties set forth in the instructions, I directly many and other penalties set forth in the instructions, I directly many and instructions are true, correct, and complete.	leclare that I have e	examined this retu	ırn/rep	ort, ir	cludin	g, if applicat		
SIGN	J	iled with authorized/valid electronic signature.	06/15/2010	TADASHI MITSU	I					
HERI		Signature of plan administrator	Date	Enter name of in	ndividu	ıal sig	ning as	s plan admir	istrator	

Date

Enter name of individual signing as employer or plan sponsor

## 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 section 6058(a) of the Internal Revenue Code (the Code).

Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110 1210-0089

Form 5500-SF (2009) v.092308.1

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning	01/01/20	700	and andin-	_	10/22/0000		
· W ===================================			and ending		12/31/2009		
	H	ployer plan (not	multiemployer)		one-participant	plan	
B This return/report is for:	inal return/	report	:				
an amended return/report	short plan y	ear return/report	(less than 12 mor	nths)			
C Check box if filing under: Form 5558			DFVC program				
special extension (enter descrip	ption)						
Part II Basic Plan Information—enter all requested info	rmation		<del></del>				
1a Name of plan				1b	Three-digit		
KANEBO COSMETICS USA, INC. 401(K) PLAN					plan number		
				<u></u>	(PN) Þ	001	
				10	Effective date of p	lan	
2a Plan sponsor's name and address (employer, if for single-employ	wer plan)		!	26	04/01/2001		
KANEBO COSMETICS USA, INC.	to bigit		:	20	Employer Identification (EIN) 13 - 04904		
220 Madian Arrania Chh Elen			<u> </u>	2c	Plan sponsor's tele		
330 Madison Avenue - 6th Floor			:		646-613-067	7	
NEW YORK NY 10017			:	2d	Business code (se	e instructions)	
3a Plan administrator's name and address (if same as Plan sponsor	enter "Same")			3h	339900		
KANEBO COSMETICS USA, INC.	, or not our no ,			30	3b Administrator's EIN 13-0490493		
330 Madison Avenue - 6th Floor				3c	Administrator's telephone number		
NEW YORK NY 10017					646-613-0677		
4 If the name and/or EIN of the plan sponsor has changed since the name, EiN, and the plan number from the last return/report. Spor	i last return/repo ssor's name	ort filed for this pl	an, enter the	4b	EIN		
				4c	PN		
5a Total number of participants at the beginning of the plan year				5a	T	20	
<b>b</b> Total number of participants at the end of the plan year		***************************************	İ İ	5b		21	
c Total number of participants with account balances as of the end				70	<del></del>	······················	
complete this item)				5c		13	
6a Were all of the plan's assets during the plan year invested in elig	gible assets? (S	ee instructions.)		.,		X Yes No	
b Are you claiming a waiver of the annual examination and report	of an independe	ant qualified publ	c accountant (IQP	PA)			
under 29 CFR 2520.104-46? (See instructions on waiver eligibili If you answered "No" to either 6a or 6b, the plan cannot use	ty and condition	(S.)			•••••	X Yes No	
Part III Financial Information	1 FOI 11 3300-8F	and musit mate	iao use Form 550		<del></del> -		
7 Plan Assets and Liabilities		/a\ Basini	ning of Year	<del></del>	(L) F. d - C	<del></del>	
a Total plan assets	7a	(a) Degini	24216	+	(b) End of		
b Total plan liabilities	1	·		<u>.                                     </u>		316700	
C Net plan assets (subtract line 7b from line 7a)	-		242163	+-		0	
8 Income, Expenses, and Transfers for this Plan Year	···· /c			-		316700	
Contributions received or receivable from:	<del></del>	(a) Ai	nount	+	(b) Tot	<u>al</u>	
(1) Employers	8a(1)		(	اد			
(2) Participants	8a(2)		35149	5			
(3) Others (including rollovers)			(	5			
<b>b</b> Other income (loss)			49450	5			
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)				+		84599	
d Benefits paid (including direct rollovers and insurance premlums	<del></del>			+		04333	
to provide benefits)			10060	2			
<ul> <li>Certain deemed and/or corrective distributions (see instructions).</li> </ul>				]			
f Administrative service providers (salaries, fees, commissions)	8f		(	2			
g Other expenses	1 - 1			sl -			
	8g		(	<u>'L</u>			
h Total expenses (add lines 8d, 8e, 8f, and 8g)			(	<u></u>		10060	
h Total expenses (add lines 8d, 8e, 8f, and 8g) i Net income (loss) (subtract line 8h from line 8c)	8h					10060 74539	

For Peperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500-8F.

	Form 5500-SF 2009 Page <b>2-</b>								
Par	IV Plan Characteristics			_			<del></del>		
9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan 2E 2G 2J 3D	n Charac	eristi	c Co	des in	the instr	ruction:	<b>s</b> :	
b	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan	Charact	eristic	: Coo	des in t	the instr	uctions	i:	
Part	V Compliance Questions	•							
10	During the plan year:		1	Yes	No		Am	ount	
a	Was there a failure to transmit to the plan any participant contributions within the time period described of the contributions within the time period described of the contributions and DOL's Voluntary Fiduciary Correction Program)	1	0a		х				
ь	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions repron line 10a.)		Ов		х				_
C	Was the plan covered by a fidelity bond?	1	0c	х					3200
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by for dishonesty?	raud	0d		х				-
е	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? (Se instructions.)	r, e		x					78:
f	Has the plan failed to provide any benefit when due under the plan?		Of		х				
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		0g		<u>x</u>				—-
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	H	Dh.		х				
ì	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		Oi			·	<del></del>		
Part		•-	<u> </u>						
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions an 5500))	d comple	te So	ched	ule SB	(Form		Yes	∏ No
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the							Yes	X No
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)							1	_
	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year granting the waiver.	Month .	ns, a	nd e		e date o			
	ou completed line 12s, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to lin			,					_
	Enter the minimum required contribution for this plan year				12b			. <u>—</u> .	
C	Enter the amount contributed by the employer to the plan for this plan year				12c				<b></b>
ū	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the negative amount)	e left of a	a 		12d				_
e	Will the minimum funding amount reported on line 12d be met by the funding deadline?	-+-4>++++++++++++++++++++++++++++++++++			[	Yes		No [	N/A
Part	VII Plan Terminations and Transfers of Assets								
13a	Has a resolution to terminate the plan been adopted during the plan year or any prior year?							Yes	X No
	If "Yes," enter the amount of any plan assets that reverted to the employer this year			Г	13a				
	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or broof the PBGC?	ought und	ler th	e cor	ntrol			Yes	X No
¢	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), idea	ntify the p	olan(s	s) to			_		_

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.

13c(2) EIN(s)

13c(3) PN(s)

13c(1) Name of plan(s):

SIGN		6	41	IC	Tadashi Mitsui
HERE	Signature of plan administrator	Date		<del>-</del> -	Enter name of Individual signing as plan administrator
SIGN		6/1	4/	lC	Tadashi Mitsui
HERE	Signature of employer/plan sponsor	Date	٠,	,-	Enter name of individual signing as employer or plan sponsor