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), 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

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; 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
KOBRAND CORPORATION 401(K) PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 03/01/1991

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
KOBRAND CORPORATION

ONE MANHATANVILLE ROAD, 4TH FLOOR
PURCHASE, NY 10577

2b Employer Identification Number (EIN)
13-5575332

2c Sponsor's telephone number
914-253-7700

2d Business code (see instructions)
424800

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.	10/14/2011	ALLA BRICHKIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2011	ROBERT T. DEROOSE
	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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
KOBRAND CORPORATION

ONE MANHATANVILLE ROAD, 4TH FLOOR
PURCHASE, NY 10577

3b Administrator's EIN
13-5575332

3c Administrator's telephone number
914-253-7700

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	222
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	165
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	67
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	232
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	232
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	191
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 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:

9a Plan funding arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

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

a Pension Schedules

(1)	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)		**A** (Insurance Information)
(4)	X	**C** (Service Provider Information)
(5)		**D** (DFE/Participating Plan Information)
(6)		**G** (Financial Transaction Schedules)

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.**	**2010** **This Form is Open to Public Inspection.**

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan
KOBRAND CORPORATION 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
KOBRAND CORPORATION

D Employer Identification Number (EIN)
13-5575332

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).. . . . . [X] 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

T. ROWE PRICE RPS, INC.

52-1714114

(b) Enter name and EIN or address of person who provided you disclosure 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)

(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 ☐

(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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

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

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan
KOBRAND CORPORATION 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
KOBRAND CORPORATION

D Employer Identification Number (EIN)
13-5575332

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	149006	176133
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	9169270	11118631
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(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	9318276	11294764
	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	9318276	11294764

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)		
	(B) Participants	2a(1)(B)	775238	
	(C) Others (including rollovers)	2a(1)(C)	122352	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		897590
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	9216	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		9216
	(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)	189133	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		189133
	(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

		(a) Amount	(b) Total
2b (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
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1325730
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		2421669
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	414126	
(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)		414126
f Corrective distributions (see instructions)	2f		31055
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		445181
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		1976488
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) [X] Unqualified (2) [ ] Qualified (3) [ ] Disclaimer (4) [ ] Adverse

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

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

(1) Name: STEPHEN SELTZER, CPA (2) EIN: 10-1263437

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 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 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	
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	
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		10000000
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)

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

2010

This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan
KOBRAND CORPORATION 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
KOBRAND CORPORATION

D Employer Identification Number (EIN)
13-5575332

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** 0

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): 52-1481931

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 **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 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(es). 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 items 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 items 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 items 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 items 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 items 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 items 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 items 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 item 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 items (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 item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

KOBRAND CORPORATION

KOBRAND CORPORATION 401(K) PLAN
PLAN NUMBER 002

FINANCIAL STATEMENTS

DECEMBER 31, 2010 AND 2009

KOBRAND CORPORATION 401(K).PLAN

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STEPHEN SELTZER
Certified Public Accountant
100 Jericho Quadrangle
Jericho, New York 11753

(516) 935-3600
Fax: (516) 933-3030

INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of
Kobrand Corporation 401 (K) Plan

I have audited the financial statements of the Kobrand Corporation 401 (K) Plan as of December 31, 2010 and 2009, and for the years then ended, as listed in the accompanying table of contents. These financial statements are the responsibility of the Plan's management. My responsibility is to express an opinion on these financial statements based on my audits.

I conducted my audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audits provide a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Kobrand Corporation 401 (K) Plan as of December 31, 2010 and 2009, and the changes in its net assets available for benefits for the years then ended December 31, 2010 and 2009, in conformity with accounting principles generally accepted in the United States of America.

My audits were performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules, as listed in the accompanying table of contents, are presented for the purpose of additional analysis and are not a required part of the basic 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. These supplemental schedules are the responsibility of the Plan's management. The supplemental schedules have been subjected to the auditing procedures applied in the audits of the basic financial statements and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

STEPHEN SELTZER, CPA
Jericho, NY
October 3, 2011

KOBRAND CORPORATION 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31

	2010	2009
Assets		
Investments		
Mutual Funds at fair value	$ 11,118,631	$ 9,169,270
Notes receivable from participants	176,133	149,006
Net Assets Available for Benefits	$ 11,294,764	$ 9,318,276

See Independent Auditor's Report and Accompanying Notes to Financial Statements

KOBRAND CORPORATION 401(K) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31,

	2010	2009
Additions to net assets attributed to:		
Investment income :		
Interest and Dividend income investments	$189,133	$122,927
Interest income, participants, loans	9,216	7,821
Net appreciation (depreciation) in fair value of investments	1,325,730	2,172,142
	1,524,079	2,302,890
Contributions	897,590	946,958
Total Additions	2,421,669	3,249,848
Deductions from net assets attributed to:		
Benefits paid to participants	445,181	787,414
Total deductions	445,181	787,414
Net increase	1,976,488	2,462,434
Net assets available for benefits		
Beginning of year	9,318,276	6,855,842
End of year	$11,294,764	$9,318,276

See Independent Auditor's Report and Accompanying Notes to Financial Statements

KOBRAND CORPORATION 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2010

NOTE 1: DESCRIPTION OF PLAN AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following description of the Kobrand Corporation 401(K) Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provision.

General
The Plan is a 401(K) Plan covering all eligible employees of the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Basis of Accounting
The financial statements of the Plan are prepared on the accrual method of accounting in accordance with U.S. generally accepted accounting principles (U.S. GAAP).

Investment Valuation and Income Recognition
Investments of the Plan are held by the trustee and are invested based upon instructions received from participants. The Plan's investments are stated 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. See Note 2 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. Net appreciation includes the Plan's gains and losses on investments bought or sold as well as held during the year.

Notes Receivable from Participants
A participant may apply to the administrator for a loan under this Plan. Upon receipt of a participant's application, the administrator may in its sole discretion, instruct the Trustee to make a loan to such participant out of the Trust Fund, effective as of such date as the administrator shall designate. In determining whether to grant a loan, the administrator shall consider those factors which would be considered in a normal commercial setting of an entity in the business of making loans, and shall act in accordance with uniform and non-discriminatory standards. Notes receivables from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are deemed distributions based upon the terms of the Plan document.

Risks and Uncertainties
The Plan provides for various investment options in any combination of investment securities offered by the Plan. Investment securities are exposed to various risks, such as interest rate, market fluctuations and credit risks. Due to the risk associated with certain investment securities, it is at least reasonably possible that changes in market values, interest rates or other factors in the near term, could materially affect participants' account balances and the amounts reported in the financial statements.

NOTE 1: DESCRIPTION OF PLAN AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Recently Issued Accounting Pronouncements
In September 2010, the Financial Accounting Standards Board issued new authoritative guidance addressing reporting for participant loans by defined contribution pension plans. This authoritative guidance requires that participant loans be classified as notes receivable from participants segregated from plan investments, and measured at their unpaid principal balance plus accrued unpaid interest. Participant loans were previously classified as investments. This guidance is effective retrospectively for fiscal years ending after December 15, 2010. The Plan adopted this guidance for the year ended December 31, 2010 and has restated the financial statements for 2009 to reflect the retrospective application. There was no impact to the net assets as of December 31, 2010and 2009 as a result of the adoption.

Contributions
Participants may contribute to the plan a percentage of their annual wages, not to exceed a specific dollar amount determined by the Internal Revenue.

Participant Accounts
Each participant's account is credited with the participant's contribution and an allocation of the Plan's earnings, and charged with 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 100% in full.

Payment of Benefits
On termination of service due to death, disability or retirement, a participant will be entitled to receive an amount equal to the value of the participant's vested interest in his or her account in a lump sum amount.

Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimated.

KOBRAND CORPORATION 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2010

NOTE 2: FAIR VALUE MEASUREMENTS

Fair Value Hierarchy
The Plan defines fair value as the price that would be received from selling an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When determining the fair value measurements for assets and liabilities required or permitted to be recorded at fair value, the Plan considers the principal or most advantageous market in which it would transact and considers assumptions that market participants would use when pricing the asset or liability, such as inherent risk, transfer restrictions, and risk of nonperformance.

The Plan's financial instruments consist primarily of mutual funds and participant loans. Three levels of inputs are used to measure the fair value of our investments:

Level 1 - Quoted prices in active markets for identical assets or liabilities.
Mutual Funds - These investments are public investment vehicles valued using the net asset value.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets with insufficient volume or infrequent transactions (less active markets); or model-derived valuations in which all significant inputs are observable or can be derived principally from or corroborated with observable market data for substantially the full term of the assets or liabilities.

Level 3 - Unobservable inputs to the valuation methodology that are significant to the measurement of fair value of assets or liabilities. As of December 31, 2010 and 2009, the Plan did not hold any Level 3 investments.

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

NOTE 2: FAIR VALUE MEASUREMENTS (CONT'D)

Assets and Liabilities Measured at Fair Value on a Recurring Basis

Investments measured at fair value on a recurring basis consisted of the following types of instruments as of December 31:

2010

	Fair Value Measurements at Reporting Date Using		
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Unobservable Inputs (Level 3)	Total
Assets			
Mutual Funds			
Bond Funds	$ 1,486,874		$ 1,486,874
Prime Reserve Money Market Fund	1,005,984		1,005,984
Target Retirement Date Funds	477,474		477,474
Value Funds	595,191		595,191
Growth Funds	6,783,301		6,783,301
Blended Funds	769,807		769,807
Total Investments	$11,118,631		$11,118,631

NOTE 2: FAIR VALUE MEASUREMENTS (CONT'D)

2009

	Fair Value Measurements at Reporting Date Using		
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Unobservable Inputs (Level 3)	Total
Assets			
Mutual Funds			
Bond Funds	$ 1,264,039		$1,264,039
Prime Reserve Money Market Fund	1,126,380		1,126,380
Target Retirement Date Funds	128,517		128,517
Growth Funds	5,481,705		5,481,705
Value Funds	481,123		481,123
Blended Funds	687,506		687,506
Total Investments	$ 9,169,270		$9,169,270

NOTE 3: INVESTMENTS WITH T. ROWE PRICE TRUST COMPANY

The investments are maintained with various T. Rowe Price Trust company mutual funds. The participants' accounts are credited with actual earnings and unrealized appreciation on the investments and charged for plan withdrawals and miscellaneous expenses. The investments are included in the financial statements at fair value as reported to the Plan.
Transactions in such investments qualify as party-in-interest transactions which are exempt from the prohibited transaction rules.

NOTE 3: INVESTMENTS WITH T. ROWE PRICE TRUST COMPANY (CONT'D)

The following table presents the fair values of investments and investment funds that include 5% or more of the Plan's net assets available for benefits as December 31:

2010	
T. Rowe Price Spectrum Income Fund	$ 1,167,701
T. Rowe Price Blue Chip Growth Fund	749,597
T. Rowe Price Equity Index 500 Fund	598,860
T. Rowe Price Mid Cap Growth Fund	960,642
T. Rowe Price Prime Reserve Fund	1,005,984
T. Rowe Price Science & Technology Fund	803,390
T. Rowe Price Spectrum Growth Fund	1,241,807
T. Rowe Price New Asia Fund	669,271
T. Rowe Price New Horizons Fund	587,602
Other funds individually less than 5% of net assets	3,333,777
Assets held for investment purposes	$ 11,118,631

2009	
T. Rowe Price Spectrum Income Fund	$ 1,055,633
T. Rowe Price Blue Chip Growth Fund	599,397
T. Rowe Price Equity Index 500 Fund	485,642
T. Rowe Price Mid Cap Growth Fund	707,627
T. Rowe Price Prime Reserve Fund	1,126,380
T. Rowe Price Science & Technology Fund	721,286
T. Rowe Price Spectrum Growth Fund	1,066,175
Other funds individually less than 5% of net assets	3,407,130
Assets held for investment purposes	$ 9,169,270

The Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value as follows for the years ended December 31:

	2010	2009
Mutual Funds	1,325,730	2,172,142

KOBRAND CORPORATION 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2010

NOTE 4: TAX STATUS

The Internal Revenue Service has determined and informed the Company that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC).

NOTE 5: PLAN TERMINATION OR MODIFICATION

The Company intends to continue the Plan indefinitely for the benefit of its participants; however, it reserves the right to terminate or modify the Plan at any time by resolution of its Board of Directors and subject to the provisions of ERISA.

KOBRAND CORPORATION 401(K) PLAN

EIN : 13-5575332

Plan #2

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT YEAR END)

DECEMBER 31, 2010

ENTITY OF ISSUE	INVESTMENT TYPE	COST	CURRENT VALUE
Emerging Market Bond Fund	MUTUAL FUND	$ 306,690	$ 319,173
Spectrum Income Fund	MUTUAL FUND	1,071,308	1,167,701
Blue Chip Growth Fund	MUTUAL FUND	600,121	749,597
Dividend Growth Fund	MUTUAL FUND	147,625	159,579
Equity Income Fund	MUTUAL FUND	415,627	416,001
Equity Index 500 Fund	MUTUAL FUND	575,451	598,860
European Stock Fund	MUTUAL FUND	256,724	229,331
Growth and Income Fund	MUTUAL FUND	168,236	170,947
Health Sciences Fund	MUTUAL FUND	369,334	481,375
Media & Telecommunications	MUTUAL FUND	308,927	487,957
Mid Cap Growth Fund	MUTUAL FUND	741,322	960,642
New America Growth Fund	MUTUAL FUND	58,302	66,268
New Asia Fund	MUTUAL FUND	508,012	669,272
New Horizons Fund	MUTUAL FUND	461,026	587,602
Personal Strategy - Growth	MUTUAL FUND	320,605	346,481
Prime Reserve Fund	MUTUAL FUND	1,005,984	1,005,984
Science & Technology Fund	MUTUAL FUND	661,702	803,390
Spectrum Growth Fund	MUTUAL FUND	1,092,037	1,241,807
Retirement 2015 Fund	MUTUAL FUND	44,207	51,988
Retirement 2020 Fund	MUTUAL FUND	203,551	235,449
Retirement 2025 Fund	MUTUAL FUND	30,637	34,119
Retirement 2030 Fund	MUTUAL FUND	56,376	66,940
Retirement 2035 Fund	MUTUAL FUND	46,351	53,603
Retirement 2040 Fund	MUTUAL FUND	12,925	15,997
Retirement 2045 Fund	MUTUAL FUND	15,238	18,602
Retirement 2050 Fund	MUTUAL FUND	691	776
Value Fund	MUTUAL FUND	163,966	179,190
Participant Loans	4.255% - 6.25%	176,133	176,133
		9,819,108	11,294,764

See Independent Auditor's Report and Accompanying Notes to Financial Statements

KOBRAND CORPORATION 401(K) PLAN

EIN : 13-5575332

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

(a) Identity of Party	(b) Description of Asset	© Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset	(l) Net gain or loss
Prime Reserve Fund	Mutual Fund	259,216		259,216	259,216	
Prime Reserve Fund	Mutual Fund	(379,611)	(379,611)	(379,611)	(379,611)	

See Independent Auditor's Report and Accompanying Notes to Financial Statements

Brichkin, Alla

From: APRS@vanguard.com
Sent: Tuesday, September 27, 2011 3:23 PM
To: Brichkin, Alla; DeRoose, Bob; brooke_rice@vanguard.com
Subject: 2010 Form 5500 Best Available - 090876 Kobrand Corporation Profit Sharing Plan

Vanguard Message Number MPAL-8M4NM8

Dear Plan Sponsor/Administrator:

A Best Available version of the Form 5500 has been published to Web Client, and you most likely received notice of the published planbook to Web Client in your e-mail. This filing was completed based on the data we have to date. At this point, you are still able to make changes before you efile.
Please complete the steps below to efile to the Department of Labor (DOL) by the October 17, 2011 due date.

1) Please log on to Web Client from the URL provided by Web Client. Do not hit the 'Finish' button at this point (it will send the 5500 back to Vanguard).

2) Review the Form 5500 filing by selecting 'View Forms' under Actions. If you have any changes, please select 'Edit Forms' under Actions, 'View Forms', and make appropriate changes. Please remember to save your changes by selecting 'Save Form'.

3) Attach the necessary Attachments by selecting 'Attachments' under Actions. Instructions on how to attach financials are located in the 5500 Instructions on Web Client, located under Reference Attachments. (If you have provided Vanguard with the Final Audited Financial Statements in .pdf format, please review the Attachments from the same location.)

NOTE: The Final Audited Financial Statements in .pdf format should not be encrypted, or password protected, or the DOL EFAST2 system will not accept your filing.

If multiple attachments are contained in one .pdf file, you can attach that .pdf file in the multiple required locations.

Please see DOL FAQ #25* regarding Form 5500 filings without attached Independent Qualified Public Accountant Report (IQPA).

4) Plan Administrator and/or Plan Sponsor credentialed Signer(s) must E-File by the due date by selecting 'E-File' under Actions.

To Sign:
a. One person signs for both Plan Sponsor and Plan Administrator?
Click 'Agree and Transmit'.
b. Two individuals must sign separately for Plan Sponsor and Plan Administrator? First signer click 'Agree and Save' - second signer click 'Agree and Transmit'.

IMPORTANT: If the individual who signs the Form 5500 as Plan Administrator and/or Plan Sponsor has not received notice of this published planbook, which would allow them to file the Form 5500, please notify Vanguard by sending an e-mail to APRS@Vanguard.com, and be sure to include your plan number in the subject line, the name, role and e-mail address of the Plan Sponsor/Plan Administrator.

5) Print and sign (in ink) a copy of the Form 5500 for your records by selection 'Print' under Actions.

IMPORTANT: The DOL will review your signed Form 5500 within 24 hours from submission, and will provide a filing status that can be viewed via Web Client. Once you have clicked 'Agree and Transmit' you must monitor the Filing Status until its status is 'Filing Received'. E-mails will be generated indicating status as it progresses, or requires further plan sponsor attention.

It is important not to wait to file on the day of the due date. If you are filing on the day of the due date, filings are due before mid-night within the time zone of the plan sponsor/filer. In the event you are filing on the due date, and require assistance outside of Vanguard's normal business hours you may contact 1-866-Go-Efast for assistance (Monday - Friday 7:00 a.m. - 7:00 p.m. Central Time).

To check the filing status after you e-sign and transmit - you may call 1-866-Go-Efast (with your EIN and 3-digit plan number), or go to the DOL site noted below to obtain an on-line status of your filing:
http://www.efast.dol.gov/portal/app/disseminate?execution=e1s1

Summary Annual Report (SAR) - The SAR will be delivered via Web Client by the end of October. Distribute the SAR to all participants and beneficiaries (both active and terminated) within two months of the Form 5500 due date (if an extension is filed, the two months would be calculated from the extended due date) and maintain a copy for your records.

The SAR may be furnished electronically (internal company web site or through email) if:

1) Measures are taken to ensure the SAR is actually received by participants (i.e. return receipt feature on emails or reviews to ensure electronic mail is received).
2) Each participant is provided with a notice stating they will receive the SAR, the significance of the SAR, the participants' right to request and receive, free of charge, a paper copy of the SAR.
3) Upon request, a paper copy of the SAR is delivered to the participant

Note: The SAR does not need to be filed with the signed Form 5500 filing.

If you have any questions, please contact your Compliance and Annual Plan Reporting representative at APRS@Vanguard.com (please be sure to include your plan number with your inquiry).

* The following information can be found at - http://www.dol.gov/ebsa/faqs/faq-EFAST2.html
DOL/FAQ 25: Will the EFAST2 system still receive my filing if I do not attach the IQPA report with my Form 5500 annual return/report when it is required?

The EFAST2 system will receive your filing, but submitting the annual return/report without the required IQPA report is an incomplete filing, and the incomplete filing may be subject to further review, correspondence, rejection, and assessment of civil penalties. Also, if you do not submit the required IQPA report, you must still correctly answer the IQPA questions on Schedule H, line 3. This means you must leave lines 3a and 3b blank because the IQPA report is not attached and must also leave line 3d blank because the reason the IQPA reports is not attached (i.e., was not completed on time) is not a reason listed in any of the available check boxes. You should still complete line 3c if you can identify the plan's IQPA.

Please note that failing to include the required IQPA report and leaving parts of line 3 blank, however, will result in the system status indicating that there is an error with your filing because, as noted above, submitting your annual return/report without a required IQPA report is an incomplete filing, and the incomplete filing may be subject to further

review, correspondence, rejection, and assessment of civil penalties. Thus, if you find it necessary to file a Form 5500 without the required IQPA report, you must correct that error as soon as possible.

Mark Paul
mark_paul@aprs.vanguard.com
Compliance and Annual Plan Reporting Services Vanguard
1-800-662-0106 x32912

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Plan Name	Kobrand Corporation 401(k) Plan
Plan Sponsor EIN	13-5575332
ERISA Plan #	002
Plan Year Ending	December 31, 2010

The required attachment marked with an "X" in the Attachment column is included within the Accountant's Opinion attachment to Sch. H, Part III, Line 3, which consists of the entire audit report issued by the plan's Independent Qualified Public Accountant (IQPA).

Form / Schedule	Line #	Description	Attachment
5500 Sch. H	Line 3	Financial statements used in formulating the IQPA's opinion	X
5500 Sch. H	Line 4i	Schedule of Assets (Held at End of Year)	X
5500 Sch. H	Line 4i	Schedule of Assets (Acquired and Disposed of Within Year)	
5500 Sch. H	Line 4j	Schedule of Reportable Transactions	X
5500 Sch. H	Line 4a	Schedule of Delinquent Participant Contributions	

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