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 10/01/2010 and ending 09/30/2011

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
SAKURA FINETEK USA, INC. 401(K) RETIREMENT SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 10/01/1996

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

1750 W 214TH ST.
TORRANCE, CA 90501

1750 W 214TH ST.
TORRANCE, CA 90501

2b Employer Identification Number (EIN)
33-0196183

2c Sponsor's telephone number
310-972-7800

2d Business code (see instructions)
423990

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.	07/06/2012	KAM PATEL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
SAKURA FINETEK USA, INC.

1750 W 214TH ST.
TORRANCE, CA 90501

3b Administrator's EIN
33-0196183

3c Administrator's telephone number
310-972-7800

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**	192
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**	148
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	50
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	198
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	2
f	Total. Add lines **6d** and **6e**	**6f**	200
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	166
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	5
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 2K 2T 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)	[X]	**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 10/01/2010 and ending 09/30/2011

A Name of plan	**B** Three-digit plan number (PN) ▶	
SAKURA FINETEK USA, INC. 401(K) RETIREMENT SAVINGS PLAN		001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
SAKURA FINETEK USA, INC.	33-0196183	

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

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04-2647786

(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)

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04-2647786

(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?
64 37 65 60	RECORDKEEPER	1000	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] 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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
PUTNAM STABLE VALUE - SEE NOTE 2 7 SHATTUCK ROAD ANDOVER, MA 01810-2450	0.75%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning 10/01/2010 and ending 09/30/2011

A Name of plan
SAKURA FINETEK USA, INC. 401(K) RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
SAKURA FINETEK USA, INC.

D Employer Identification Number (EIN)
33-0196183

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 10/01/2010 and ending 09/30/2011

A Name of plan
SAKURA FINETEK USA, INC. 401(K) RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SAKURA FINETEK USA, INC.

D Employer Identification Number (EIN)
33-0196183

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)	1160668	1413375
(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)	99376	78075
(9) Value of interest in common/collective trusts	1c(9)	0	182692
(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)	6337179	6535634
(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	7597223	8209776
	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		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	7597223	8209776

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)	236224	
	(B) Participants	2a(1)(B)	826128	
	(C) Others (including rollovers)	2a(1)(C)	4962	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1067314
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	163	
	(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)	3459	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		3622
	(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)	160579	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		160579
	(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)		

			(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)		
	(6) Net investment gain (loss) from common/collective trusts	2b(6)		1086
	(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)		-257147
c	Other income	2c		
d	Total income. Add all **income** amounts in column (b) and enter total	2d		975454
	Expenses			
e	Benefit payment and payments to provide benefits:			
	(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	361635	
	(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)		361635
f	Corrective distributions (see instructions)	2f		242
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)	1024	
	(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		1024
j	Total expenses. Add all **expense** amounts in column (b) and enter total	2j		362901
	Net Income and Reconciliation			
k	Net income (loss). Subtract line **2j** from line **2d**	2k		612553
l	Transfers of assets:			
	(1) To this plan	2l(1)		
	(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: KMJ CORBIN & COMPANY **(2)** EIN: 81-0569753

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		1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	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		X	

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 10/01/2010 and ending 09/30/2011

A Name of plan
SAKURA FINETEK USA, INC. 401(K) RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SAKURA FINETEK USA, INC.

D Employer Identification Number (EIN)
33-0196183

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): 04-6568107

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):

SAKURA FINETEK USA, INC. 401(k) RETIREMENT SAVINGS PLAN

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE

As of September 30, 2011 and 2010

with

INDEPENDENT AUDITORS' REPORT THEREON

SAKURA FINETEK USA, INC. 401(k) RETIREMENT SAVINGS PLAN

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Statement of Changes in Net Assets Available for Benefits for the year ended September 30, 2011 3

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Supplemental Schedule:

Schedule I: Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of September 30, 2011 15

Note: All other schedules have been omitted since the information is either disclosed elsewhere in the financial statements or not required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

KMJ | Corbin & Company
Business Advisors Tax and Audit

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Participants of the
Sakura Finetek USA, Inc. 401(k) Retirement Savings Plan

We were engaged to audit the financial statements of Sakura Finetek USA, Inc. 401(k) Retirement Savings Plan (the "Plan") as of September 30, 2011 and 2010, and for the year ended September 30, 2011, and the supplemental schedule as of September 30, 2011, as listed in the accompanying index. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Fidelity Management Trust Company and Putnam Fiduciary Trust Company, the custodians of the Plan, except for comparing the information with related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that the custodians hold the Plan's investment assets and execute investment transactions. The Plan administrator has obtained certifications from the custodians as of September 30, 2011 and 2010 and for the year ended September 30, 2011, that the information provided to the Plan administrator by the custodians is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

KMJ Corbin & Company LLP

KMJ | Corbin & Company LLP

Costa Mesa, California
July 3, 2012

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SAKURA FINETEK USA, INC. 401(k) RETIREMENT SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	As of September 30,	
	2011	**2010**
ASSETS		
Investments, at fair value:		
Cash and cash equivalents	$ 1,413,375	$ 1,160,668
Mutual funds	6,535,634	6,337,179
Common and collective trust – Stable Value Fund	188,904	-
Total investments	8,137,913	7,497,847
Receivables:		
Promissory notes from participants	78,075	99,376
Employer contributions	10,009	9,854
Participant contributions	30,562	29,968
Total receivables	118,646	139,198
Total assets	8,256,559	7,637,045
LIABILITIES		
Corrective distributions payable	3,601	-
Net assets available for benefits, at fair value	8,252,958	7,637,045
Adjustment from fair value to contract value for fully benefit-responsive Stable Value Fund	(6,212)	-
Net assets available for benefits	$ 8,246,746	$ 7,637,045

See accompanying notes to financial statements

SAKURA FINETEK USA, INC. 401(k) RETIREMENT SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	For The Year Ended September 30, 2011
Additions to (deductions from) net assets attributed to:	
Contributions:	
Employer	$ 236,379
Participant	823,121
Rollover	4,962
Total contributions	1,064,462
Participant loan interest	3,459
Investment income (loss):	
Net depreciation in the fair value of investments	(257,147)
Interest and dividends	161,828
Net investment loss	(95,319)
Total contributions, participant loan interest, and net investment loss	972,602
Deductions:	
Benefits paid to participants	(361,877)
Administrative expenses	(1,024)
Total deductions	(362,901)
Net increase in net assets available for benefits	609,701
Net assets available for benefits, beginning of year	7,637,045
Net assets available for benefits, end of year	$ 8,246,746

See accompanying notes to financial statements

NOTE 1 - DESCRIPTION OF PLAN

The following description of the Sakura Finetek USA, Inc. 401(k) Retirement Savings Plan (the "Plan") provides only general information about the Plan. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined-contribution plan covering substantially all employees ("Participants") of Sakura Finetek USA, Inc. (the "Company") who have reached age 21 and completed at least 90 days of service with the Company. This Plan was established on January 1, 1994, is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), and is qualified under Section 401(k) of the Internal Revenue Code ("IRC") of 1986, as amended. The Company is the Plan's sponsor and administrator, and Fidelity Management Trust Company is the Plan's trustee and custodian of all of the Plan's investments, except for investments in the Putnam Stable Value Fund ("Stable Value Fund") for which Putnam Fiduciary Trust Company is the custodian. Collectively, Fidelity Trust Management Company and Putnam Fiduciary Trust Company are herein referred to as the Plan's "Custodians".

Participant Contributions

Participants may make pretax contributions of up to 50% of their annual compensation (as defined) but not less than 1%. Contributions for each participant were limited to $16,500 for the year ended September 30, 2011. Participants that are 50 years of age or older during the Plan year, who have met the annual IRS deferral limit or the specified Plan limits for deferral, may contribute a catch-up deferral of up to $5,500 in 2011.

Company Contributions

The Plan allows for discretionary matching contributions by the Company. For the year ended September 30, 2011, the Company matched up to 75% of participants' contributions, limited to 4% of each participant's eligible compensation (as defined), which totaled $236,379.

The Plan also provides for non-elective employer contributions. During the fiscal year ended September 30, 2011, there were no such contributions made to the Plan.

In connection with the required non-discrimination compliance testing for the year ended September 30, 2011, the Plan refunded $3,601 of excess contributions in 2012. These excess contributions have been recorded as a liability in the accompanying statement of net assets available for benefits as of September 30, 2011.

NOTE 1 - DESCRIPTION OF PLAN, continued

Participant Accounts

Individual accounts are maintained for each of the Plan's participants to reflect the participant's contributions and related employer contributions, as well as the participant's share of the Plan's income and any related administrative expenses. Allocations of the Plan income and expenses are based on the proportion that each participant's account balance bears to the total of all participant account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options

Upon enrollment in the Plan, a participant may direct employee contributions into any of the various investment options offered by the Plan. Participants may change their investment options at any time during the Plan year. However, participants can only change their contribution amount monthly. Participants may terminate contributions at any time, but cannot resume contributions until the next open enrollment.

Vesting

Participants are fully vested in their contributions at all times. Company contributions and related earnings vest in accordance with the following schedule:

Years of Service	Vested Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

If a participant's employment terminates before full vesting is attained, the amount of Plan benefits forfeited is returned to the Company for use as a reduction of future Company matching contributions to the Plan. During the Plan year ended September 30, 2011, forfeitures of $19,733 were used to offset Company matching contributions. At September 30, 2011, there was $4,594 of unallocated forfeitures included in net assets available for benefits.

NOTE 1 - DESCRIPTION OF PLAN, continued

Participant Loans

Participants may borrow against their own contributions. The minimum loan amount is $1,000. The maximum loan is 50% of the participant's vested account balance, not to exceed $50,000. Loans are to be repaid by payroll deductions over five years or less, unless the loan is for the purchase of a principal residence. Loans bear interest at a fixed interest rate which is commensurate with local prevailing rates (ranging from 3.25% to 5.00% as of September 30, 2011). Under the terms of the Plan document, when an employee is terminated, the entire outstanding loan balance becomes due, or if not repaid becomes a deemed taxable distribution. During the year ended September 30, 2011, there were no loans that became deemed taxable distributions which were included in benefits paid to participants in the accompanying statement of changes in net assets available for benefits.

Benefit Distributions

Distributions of plan benefits are not permitted prior to the participant reaching age 59½ , except upon the occurrence of anyone of the following events: retirement, death, total and permanent disability, termination of employment, or financial hardship for certain reasons, as defined in the Plan document.

Hardship Withdrawals

A withdrawal from a participant's account may be permitted if the participant has a financial hardship for certain specific reasons as defined in the Plan document. There were four hardship withdrawals totaling $53,236 during the year ended September 30, 2011 included in benefits paid to participants in the accompanying statement of changes in net assets available for benefits.

Plan Termination

Although the Company has not expressed any intent to do so, the Company has the right under the terms of the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of a Plan termination, participants become 100 percent vested in their accounts and any unallocated assets of the Plan could be allocated to participants' accounts.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting generally accepted in the United States of America.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Administrative Expenses

Certain expenses are paid by the Company for the administration of the Plan. Administrative expenses incurred and paid by the Plan totaled $1,024 for the year ended September 30, 2011.

Payment of Benefits

Benefits are recorded when paid. Participants terminating employment are entitled to a distribution of their vested portion of accrued benefits.

Valuation of Investments

Investments in mutual funds and index funds are stated at fair value based on quoted market prices of the underlying investments (see Note 3).

In accordance with the policy of stating Plan assets at fair value, investment gains and losses (realized and unrealized) are included in net appreciation or depreciation in fair value of investments in the accompanying financial statements.

The Plan has investments in the Putnam Stable Value Fund (the "Stable Value Fund"), which is an investment fund held in a common collective trust that invests in a variety of investment contracts such as guaranteed investment contracts ("GICs") issued by insurance companies and other financial institutions and other investment products (synthetic GICs and collective investment trusts) with similar characteristics which result in the probability that participant-directed transactions with investments in the fund will be at contract value. Therefore, investments in the Stable Value Fund are considered to be fully benefit-responsive. As a result, as required by appropriate accounting guidance, Plan investments in the Stable Value Fund are reported at fair value. However, since contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts, the statement of net assets available for benefits also presents an adjustment from fair value to contract value for investments in the Stable Value Fund so that such investments are ultimately reflected at contract value in the statement of net assets available for benefits.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date.

Reclassification

Certain prior year amounts have been reclassified to conform to the current year presentation.

New Accounting Pronouncements

In January 2010, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update 2010-06, *Improving Disclosures about Fair Value Measurements* ("ASU 2010-06"). ASU 2010-06 amended ASC 820, *Fair Value Measurements and Disclosures* (see Note 3), to clarify certain existing fair value disclosures and to require a number of additional disclosures. The guidance in ASU 2010-06 clarified that disclosures should be presented separately for each "class" of assets and liabilities measured at fair value and provided guidance on how to determine the appropriate classes of assets and liabilities to be presented. ASU 2010-06 also clarified the requirement for entities to disclose information about both the valuation techniques and inputs used in estimating Level 2 and Level 3 fair value measurements. In addition, ASU 2010-06 introduced new requirements to disclose the amounts (on a gross basis) and reasons for any significant transfers between Levels 1, 2, and 3 of the fair value hierarchy and to present information regarding the purchases, sales, issuances, and settlements of Level 3 assets and liabilities on a gross basis. With the exception of the requirement to present changes in Level 3 measurements on a gross basis, which is delayed until 2011, the guidance in ASU 2010-06 is effective for reporting periods beginning after December 15, 2009. The Company adopted ASU 2010-06 for the plan year ended September 30, 2011, and the adoption did not have a material effect on the Plan's net assets available for benefits or its changes in net assets available for benefits, as changes are related to the fair value measurement disclosures.

In September 2010, the FASB issued Accounting Standards Update 2010-25, *Reporting Loans to Participants by Defined Contribution Pension Plans* ("ASU 2010-25"). ASU 2010-25 requires participant loans to be measured at their unpaid principal balance plus any accrued but unpaid interest and to be classified as notes receivable from participants, and segregated from Plan investments. Previously, loans were measured at fair value and classified as investments. The Company adopted ASU 2010-25 for the year ended September 30, 2011. Participant loans of $99,376 have been reclassified to promissory notes receivable from participants as of September 30, 2011 in the accompanying statement of net assets available for benefits.

NOTE 3 - FAIR VALUE MEASUREMENTS

The accounting guidance for fair value measurements defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal, or in the absence of a principal market, the most advantageous market for the asset or liability, in an orderly transaction between market participants on the measurement date. The accounting guidance also establishes a fair value hierarchy that requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The guidance describes three levels of inputs in priority that may be used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets or liabilities;

Level 2 - Observable inputs other than quoted prices included within Level l, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; inputs other than quoted prices that are observable for the asset or liability (such as interest rates and yield curves, credit risks, and default rates) or other inputs that are principally derived from or corroborated by observable market data by correlation or by other means; and

Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The following is a description of the valuation methodologies used for the investments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy.

Investments in Mutual Funds (Including Money Market Mutual Funds)

The fair value of investments in the mutual funds, including money market funds, is based upon quoted market prices which for each mutual fund represents the net asset value of shares of the fund held by the Plan at year-end. These investments are classified within Level l of the valuation hierarchy. Index funds are valued at quoted market prices in an exchange and active market, and are classified as Level 1 investments.

Large Cap includes a mix of predominantly U.S. common stocks, all of which have market capitalization in excess of $10 billion.

Mid Cap includes a mix of predominantly U.S. common stock, all of which have market capitalization between $2 billion and $10 billion.

Small Cap includes a mix of predominantly U.S. common stock, all of which have market capitalization between $300 million and $2 billion.

International includes a mix of predominantly foreign common stocks.

NOTE 3 - FAIR VALUE MEASUREMENTS, continued

Specialty investments are almost exclusively in U.S. common stock of companies principally engaged in the real estate industry and other real-estate-related investments.

Blended includes a mix of predominantly assets in stocks and other equity securities and the remainder in bonds and other debt securities. The stocks and other equities are predominately U.S. common stock.

Bonds include debt securities of any maturity, such as bonds, notes, bills and debentures.

Investment in Common and Collective Trust

The fair value of the Plan's interest in the common collective trust that invests in the Stable Value Fund reflects the net asset value of the common collective trust as reported by the fund manager. In determining the fair value of the underlying investments, the fund manager primarily uses quoted prices for similar assets for debt securities and the discounted future cash payments for guaranteed investment contracts.

As of September 30, 2011, the Plan's investments measured at fair value on a recurring basis are as follows:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Cash and cash equivalents (held in money market mutual funds)	$ 1,413,375	$ -	$ -	$ 1,413,375
Mutual funds:				
Large Cap	1,955,713	-	-	1,955,713
Mid Cap	652,386	-	-	652,386
Small Cap	62,193	-	-	62,193
International	463,750	-	-	463,750
Specialty	56,238	-	-	56,238
Blended	2,594,422	-	-	2,594,422
Bonds	750,932	-	-	750,932
Common and collective trust- Stable Value Fund	-	188,904	-	188,904
	$ 7,949,009	$ 188,904	$ -	$ 8,137,913

NOTE 3 - FAIR VALUE MEASUREMENTS, continued

As of September 30, 2010, the Plan's investments measured at fair value on a recurring basis are as follows:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Cash and cash equivalents (held in money market mutual funds)	$ 1,160,668	$ -	$ -	$ 1,160,668
Mutual funds:				
Large Cap	1,731,746	-	-	1,731,746
Mid Cap	688,501	-	-	688,501
Small Cap	55,383	-	-	55,383
International	495,608	-	-	495,608
Specialty	84,770	-	-	84,770
Blended	2,564,235	-	-	2,564,235
Bonds	716,936	-	-	716,936
	$ 7,497,847	$ -	$ -	$ 7,497,847

NOTE 4 - SUMMARY OF UNAUDITED INFORMATION

The Plan administrator has elected the method of annual reporting permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Custodians have certified that the following data in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments, as shown in the Statements of Net Assets Available for Benefits as of September 30, 2011 and 2010;

- Interest and dividends of $161,828 and net depreciation in the fair value of investments of $257,147, as shown in the Statement of Changes in Net Assets Available for Benefits for the year ended September 30, 2011;

- Schedule I: Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of September 30, 2011, except for promissory notes from participants of $78,075; and

- Investments that represent 5% or more of the Plan's net assets available for benefits as of September 30, 2011 and 2010 as reflected in Note 5.

NOTE 5 - INVESTMENTS EXCEEDING 5% OF NET ASSETS AVAILABLE FOR BENEFITS (UNAUDITED)

The following summary of the Plan's investments that exceeded 5% of net assets available for benefits as of September 30, 2011 and 2010 was derived from unaudited information certified as complete and accurate by the Custodian and furnished to the Plan administrator (see Note 4).

	Fair Value at September 30, 2011	Fair Value at September 30, 2010
Fidelity Retirement Money Market	$ 1,413,375	$ 1,160,668
Fidelity Low Price Stock Fund	586,575	554,245
Fidelity Freedom 2020	552,343	489,841
Fidelity Intermediate Bond Fund	454,027	426,204
Fidelity Equity Income Fund	*	395,336

** The investment represented less than 5% of net assets available for benefits at the respective date.*

During 2011, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) decreased in value by $257,147.

NOTE 6 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements as of September 30, 2011 and 2010 to the amounts per the Form 5500:

	September 30, 2011	September 30, 2010
Net assets available for benefits per the financial statements	$ 8,246,746	$ 7,637,045
Add corrective distributions payable per the financial statements	3,601	-
Less contributions receivable per the financial statements	(40,571)	(39,822)
	$ 8,209,776	$ 7,597,223

NOTE 6 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500, continued

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements for the year ended September 30, 2011 to the amount per the Form 5500:

Net increase in net assets available for benefits per the financial statements	$ 609,701
2011 corrective distributions paid in 2012	3,601
2010 contributions received in 2011	39,822
2011 contributions received in 2012	(40,571)
Net increase in net assets available for benefits per Form 5500	$ 612,553

NOTE 7 - TAX STATUS

The Custodian has received a favorable Determination Letter from the IRS for its Prototype Plan (the "Prototype Plan") dated October 9, 2003. Although the Plan has been amended since receiving the determination letter, the Plan's sponsor believes the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE 8 - RELATED PARTY TRANSACTIONS

The Plan has investments that are managed by the Custodian and loans with its participants. In addition, during the year ended September 30, 2011 the Plan paid the Custodian $1,024 in connection with certain administrative expenses. The Custodian and participants are considered parties-in-interest under ERISA. All of these transactions qualify as exempt party-in-interest transactions under ERISA.

NOTE 9 - RISKS AND UNCERTAINTIES

The Plan provides for various investment options in any combination of mutual funds and common collective trusts. Such investments are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investments and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits.

NOTE 10 – SUBSEQUENT EVENTS

The Plan has evaluated and determined that no events have occurred subsequent to the balance sheet date and through July 3, 2012, the date of issuance of these financial statements, which would require recording or disclosure in its financial statements.

SAKURA FINETEK USA, INC. 401(k) RETIREMENT SAVINGS PLAN
Plan #001
EIN #33-0196183

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

As of September 30, 2011

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(e) Current Value
*	Fidelity Management Trust Company, Inc.	Fidelity Retirement Money Market	$ 1,413,375
*	Fidelity Management Trust Company, Inc.	Fidelity Fund	59,411
*	Fidelity Management Trust Company, Inc.	Fidelity Puritan Fund	340,073
*	Fidelity Management Trust Company, Inc.	Fidelity Value Strategies Fund	136,161
*	Fidelity Management Trust Company, Inc.	Fidelity Contra Fund	190,247
*	Fidelity Management Trust Company, Inc.	Fidelity Equity Income Fund	398,173
*	Fidelity Management Trust Company, Inc.	Fidelity Growth Company Fund	183,668
*	Fidelity Management Trust Company, Inc.	Fidelity Investment Grade Bond Fund	151,892
*	Fidelity Management Trust Company, Inc.	Fidelity Intermediate Bond Fund	454,027
*	Fidelity Management Trust Company, Inc.	Fidelity Value Fund	292,685
*	Fidelity Management Trust Company, Inc.	Fidelity OTC Portfolio Fund	91,855
*	Fidelity Management Trust Company, Inc.	Fidelity Overseas Fund	114,525
*	Fidelity Management Trust Company, Inc.	Fidelity Real Estate Investment Fund	56,238
*	Fidelity Management Trust Company, Inc.	Fidelity Blue Chip Growth Fund	135,921
*	Fidelity Management Trust Company, Inc.	Fidelity Low Price Stock Fund	586,575
*	Fidelity Management Trust Company, Inc.	Fidelity Equity Income II	68,135
*	Fidelity Management Trust Company, Inc.	Fidelity Aggressive Growth Fund	139,126
*	Fidelity Management Trust Company, Inc.	Fidelity Diversified International Fund	349,225
*	Fidelity Management Trust Company, Inc.	Fidelity Dividend Growth Fund	296,073
*	Fidelity Management Trust Company, Inc.	Fidelity Export & Multinational Fund	61,445
*	Fidelity Management Trust Company, Inc.	Fidelity Mid Cap Stock Fund	220,575
*	Fidelity Management Trust Company, Inc.	Fidelity Large Cap Stock Fund	102,847
*	Fidelity Management Trust Company, Inc.	Fidelity Freedom Income Fund	11,471
*	Fidelity Management Trust Company, Inc.	Fidelity Freedom 2000	22,063
*	Fidelity Management Trust Company, Inc.	Fidelity Freedom 2010	177,102
*	Fidelity Management Trust Company, Inc.	Fidelity Freedom 2045	13,181
*	Fidelity Management Trust Company, Inc.	Fidelity Freedom 2020	552,343
*	Fidelity Management Trust Company, Inc.	Fidelity Freedom 2030	267,971
*	Fidelity Management Trust Company, Inc.	Fidelity Small Cap Retirement Fund	42,428
*	Fidelity Management Trust Company, Inc.	Fidelity Spartan Total Market Index Fund	68,630
*	Fidelity Management Trust Company, Inc.	Fidelity Spartan Extended Market Index	30,362
*	Fidelity Management Trust Company, Inc.	Fidelity Short Term Bond Fund	145,013
*	Fidelity Management Trust Company, Inc.	Fidelity Fifty Fund	383,349
*	Fidelity Management Trust Company, Inc.	Fidelity Freedom 2040	109,043
*	Fidelity Management Trust Company, Inc.	Fidelity Freedom 2005	55,181
*	Fidelity Management Trust Company, Inc.	Fidelity Freedom 2015	93,291
*	Fidelity Management Trust Company, Inc.	Fidelity Freedom 2025	94,722
*	Fidelity Management Trust Company, Inc.	Fidelity Freedom 2035	19,857
*	Fidelity Management Trust Company, Inc.	Fidelity Freedom 2050	985
*	Fidelity Management Trust Company, Inc.	Fidelity Small Cap Value Fund	19,765
		Total registered investment companies	7,949,009
	Putnam Fiduciary Trust Company	Putnam Stable Value Fund	188,904
*	Promissory notes from participants	Interest ranging from 3.25% to 5.00%, maturing between 2012 and 2016	78,075
			$ 8,215,988

* Represents a party-in-interest

SAKURA FINETEK USA, INC. 401(k) RETIREMENT SAVINGS PLAN

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE

As of September 30, 2011 and 2010

with

INDEPENDENT AUDITORS' REPORT THEREON

SAKURA FINETEK USA, INC. 401(k) RETIREMENT SAVINGS PLAN

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Note: All other schedules have been omitted since the information is either disclosed elsewhere in the financial statements or not required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

KMJ | Corbin & Company
Business Advisors Tax and Audit

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Participants of the
Sakura Finetek USA, Inc. 401(k) Retirement Savings Plan

We were engaged to audit the financial statements of Sakura Finetek USA, Inc. 401(k) Retirement Savings Plan (the "Plan") as of September 30, 2011 and 2010, and for the year ended September 30, 2011, and the supplemental schedule as of September 30, 2011, as listed in the accompanying index. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Fidelity Management Trust Company and Putnam Fiduciary Trust Company, the custodians of the Plan, except for comparing the information with related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that the custodians hold the Plan's investment assets and execute investment transactions. The Plan administrator has obtained certifications from the custodians as of September 30, 2011 and 2010 and for the year ended September 30, 2011, that the information provided to the Plan administrator by the custodians is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

KMJ Corbin & Company LLP

KMJ | Corbin & Company LLP

Costa Mesa, California
July 3, 2012

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SAKURA FINETEK USA, INC. 401(k) RETIREMENT SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	As of September 30,	
	2011	**2010**
ASSETS		
Investments, at fair value:		
Cash and cash equivalents	$ 1,413,375	$ 1,160,668
Mutual funds	6,535,634	6,337,179
Common and collective trust – Stable Value Fund	188,904	-
Total investments	8,137,913	7,497,847
Receivables:		
Promissory notes from participants	78,075	99,376
Employer contributions	10,009	9,854
Participant contributions	30,562	29,968
Total receivables	118,646	139,198
Total assets	8,256,559	7,637,045
LIABILITIES		
Corrective distributions payable	3,601	-
Net assets available for benefits, at fair value	8,252,958	7,637,045
Adjustment from fair value to contract value for fully benefit-responsive Stable Value Fund	(6,212)	-
Net assets available for benefits	$ 8,246,746	$ 7,637,045

See accompanying notes to financial statements

SAKURA FINETEK USA, INC. 401(k) RETIREMENT SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	For The Year Ended September 30, 2011
Additions to (deductions from) net assets attributed to:	
Contributions:	
Employer	$ 236,379
Participant	823,121
Rollover	4,962
Total contributions	1,064,462
Participant loan interest	3,459
Investment income (loss):	
Net depreciation in the fair value of investments	(257,147)
Interest and dividends	161,828
Net investment loss	(95,319)
Total contributions, participant loan interest, and net investment loss	972,602
Deductions:	
Benefits paid to participants	(361,877)
Administrative expenses	(1,024)
Total deductions	(362,901)
Net increase in net assets available for benefits	609,701
Net assets available for benefits, beginning of year	7,637,045
Net assets available for benefits, end of year	$ 8,246,746

See accompanying notes to financial statements

NOTE 1 - DESCRIPTION OF PLAN

The following description of the Sakura Finetek USA, Inc. 401(k) Retirement Savings Plan (the "Plan") provides only general information about the Plan. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined-contribution plan covering substantially all employees ("Participants") of Sakura Finetek USA, Inc. (the "Company") who have reached age 21 and completed at least 90 days of service with the Company. This Plan was established on January 1, 1994, is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), and is qualified under Section 401(k) of the Internal Revenue Code ("IRC") of 1986, as amended. The Company is the Plan's sponsor and administrator, and Fidelity Management Trust Company is the Plan's trustee and custodian of all of the Plan's investments, except for investments in the Putnam Stable Value Fund ("Stable Value Fund") for which Putnam Fiduciary Trust Company is the custodian. Collectively, Fidelity Trust Management Company and Putnam Fiduciary Trust Company are herein referred to as the Plan's "Custodians".

Participant Contributions

Participants may make pretax contributions of up to 50% of their annual compensation (as defined) but not less than 1%. Contributions for each participant were limited to $16,500 for the year ended September 30, 2011. Participants that are 50 years of age or older during the Plan year, who have met the annual IRS deferral limit or the specified Plan limits for deferral, may contribute a catch-up deferral of up to $5,500 in 2011.

Company Contributions

The Plan allows for discretionary matching contributions by the Company. For the year ended September 30, 2011, the Company matched up to 75% of participants' contributions, limited to 4% of each participant's eligible compensation (as defined), which totaled $236,379.

The Plan also provides for non-elective employer contributions. During the fiscal year ended September 30, 2011, there were no such contributions made to the Plan.

In connection with the required non-discrimination compliance testing for the year ended September 30, 2011, the Plan refunded $3,601 of excess contributions in 2012. These excess contributions have been recorded as a liability in the accompanying statement of net assets available for benefits as of September 30, 2011.

NOTE 1 - DESCRIPTION OF PLAN, continued

Participant Accounts

Individual accounts are maintained for each of the Plan's participants to reflect the participant's contributions and related employer contributions, as well as the participant's share of the Plan's income and any related administrative expenses. Allocations of the Plan income and expenses are based on the proportion that each participant's account balance bears to the total of all participant account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options

Upon enrollment in the Plan, a participant may direct employee contributions into any of the various investment options offered by the Plan. Participants may change their investment options at any time during the Plan year. However, participants can only change their contribution amount monthly. Participants may terminate contributions at any time, but cannot resume contributions until the next open enrollment.

Vesting

Participants are fully vested in their contributions at all times. Company contributions and related earnings vest in accordance with the following schedule:

Years of Service	Vested Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

If a participant's employment terminates before full vesting is attained, the amount of Plan benefits forfeited is returned to the Company for use as a reduction of future Company matching contributions to the Plan. During the Plan year ended September 30, 2011, forfeitures of $19,733 were used to offset Company matching contributions. At September 30, 2011, there was $4,594 of unallocated forfeitures included in net assets available for benefits.

NOTE 1 - DESCRIPTION OF PLAN, continued

Participant Loans

Participants may borrow against their own contributions. The minimum loan amount is $1,000. The maximum loan is 50% of the participant's vested account balance, not to exceed $50,000. Loans are to be repaid by payroll deductions over five years or less, unless the loan is for the purchase of a principal residence. Loans bear interest at a fixed interest rate which is commensurate with local prevailing rates (ranging from 3.25% to 5.00% as of September 30, 2011). Under the terms of the Plan document, when an employee is terminated, the entire outstanding loan balance becomes due, or if not repaid becomes a deemed taxable distribution. During the year ended September 30, 2011, there were no loans that became deemed taxable distributions which were included in benefits paid to participants in the accompanying statement of changes in net assets available for benefits.

Benefit Distributions

Distributions of plan benefits are not permitted prior to the participant reaching age 59½ , except upon the occurrence of anyone of the following events: retirement, death, total and permanent disability, termination of employment, or financial hardship for certain reasons, as defined in the Plan document.

Hardship Withdrawals

A withdrawal from a participant's account may be permitted if the participant has a financial hardship for certain specific reasons as defined in the Plan document. There were four hardship withdrawals totaling $53,236 during the year ended September 30, 2011 included in benefits paid to participants in the accompanying statement of changes in net assets available for benefits.

Plan Termination

Although the Company has not expressed any intent to do so, the Company has the right under the terms of the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of a Plan termination, participants become 100 percent vested in their accounts and any unallocated assets of the Plan could be allocated to participants' accounts.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting generally accepted in the United States of America.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Administrative Expenses

Certain expenses are paid by the Company for the administration of the Plan. Administrative expenses incurred and paid by the Plan totaled $1,024 for the year ended September 30, 2011.

Payment of Benefits

Benefits are recorded when paid. Participants terminating employment are entitled to a distribution of their vested portion of accrued benefits.

Valuation of Investments

Investments in mutual funds and index funds are stated at fair value based on quoted market prices of the underlying investments (see Note 3).

In accordance with the policy of stating Plan assets at fair value, investment gains and losses (realized and unrealized) are included in net appreciation or depreciation in fair value of investments in the accompanying financial statements.

The Plan has investments in the Putnam Stable Value Fund (the "Stable Value Fund"), which is an investment fund held in a common collective trust that invests in a variety of investment contracts such as guaranteed investment contracts ("GICs") issued by insurance companies and other financial institutions and other investment products (synthetic GICs and collective investment trusts) with similar characteristics which result in the probability that participant-directed transactions with investments in the fund will be at contract value. Therefore, investments in the Stable Value Fund are considered to be fully benefit-responsive. As a result, as required by appropriate accounting guidance, Plan investments in the Stable Value Fund are reported at fair value. However, since contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts, the statement of net assets available for benefits also presents an adjustment from fair value to contract value for investments in the Stable Value Fund so that such investments are ultimately reflected at contract value in the statement of net assets available for benefits.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date.

Reclassification

Certain prior year amounts have been reclassified to conform to the current year presentation.

New Accounting Pronouncements

In January 2010, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update 2010-06, *Improving Disclosures about Fair Value Measurements* ("ASU 2010-06"). ASU 2010-06 amended ASC 820, *Fair Value Measurements and Disclosures* (see Note 3), to clarify certain existing fair value disclosures and to require a number of additional disclosures. The guidance in ASU 2010-06 clarified that disclosures should be presented separately for each "class" of assets and liabilities measured at fair value and provided guidance on how to determine the appropriate classes of assets and liabilities to be presented. ASU 2010-06 also clarified the requirement for entities to disclose information about both the valuation techniques and inputs used in estimating Level 2 and Level 3 fair value measurements. In addition, ASU 2010-06 introduced new requirements to disclose the amounts (on a gross basis) and reasons for any significant transfers between Levels 1, 2, and 3 of the fair value hierarchy and to present information regarding the purchases, sales, issuances, and settlements of Level 3 assets and liabilities on a gross basis. With the exception of the requirement to present changes in Level 3 measurements on a gross basis, which is delayed until 2011, the guidance in ASU 2010-06 is effective for reporting periods beginning after December 15, 2009. The Company adopted ASU 2010-06 for the plan year ended September 30, 2011, and the adoption did not have a material effect on the Plan's net assets available for benefits or its changes in net assets available for benefits, as changes are related to the fair value measurement disclosures.

In September 2010, the FASB issued Accounting Standards Update 2010-25, *Reporting Loans to Participants by Defined Contribution Pension Plans* ("ASU 2010-25"). ASU 2010-25 requires participant loans to be measured at their unpaid principal balance plus any accrued but unpaid interest and to be classified as notes receivable from participants, and segregated from Plan investments. Previously, loans were measured at fair value and classified as investments. The Company adopted ASU 2010-25 for the year ended September 30, 2011. Participant loans of $99,376 have been reclassified to promissory notes receivable from participants as of September 30, 2011 in the accompanying statement of net assets available for benefits.

NOTE 3 - FAIR VALUE MEASUREMENTS

The accounting guidance for fair value measurements defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal, or in the absence of a principal market, the most advantageous market for the asset or liability, in an orderly transaction between market participants on the measurement date. The accounting guidance also establishes a fair value hierarchy that requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The guidance describes three levels of inputs in priority that may be used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets or liabilities;

Level 2 - Observable inputs other than quoted prices included within Level l, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; inputs other than quoted prices that are observable for the asset or liability (such as interest rates and yield curves, credit risks, and default rates) or other inputs that are principally derived from or corroborated by observable market data by correlation or by other means; and

Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The following is a description of the valuation methodologies used for the investments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy.

Investments in Mutual Funds (Including Money Market Mutual Funds)

The fair value of investments in the mutual funds, including money market funds, is based upon quoted market prices which for each mutual fund represents the net asset value of shares of the fund held by the Plan at year-end. These investments are classified within Level l of the valuation hierarchy. Index funds are valued at quoted market prices in an exchange and active market, and are classified as Level 1 investments.

Large Cap includes a mix of predominantly U.S. common stocks, all of which have market capitalization in excess of $10 billion.

Mid Cap includes a mix of predominantly U.S. common stock, all of which have market capitalization between $2 billion and $10 billion.

Small Cap includes a mix of predominantly U.S. common stock, all of which have market capitalization between $300 million and $2 billion.

International includes a mix of predominantly foreign common stocks.

NOTE 3 - FAIR VALUE MEASUREMENTS, continued

Specialty investments are almost exclusively in U.S. common stock of companies principally engaged in the real estate industry and other real-estate-related investments.

Blended includes a mix of predominantly assets in stocks and other equity securities and the remainder in bonds and other debt securities. The stocks and other equities are predominately U.S. common stock.

Bonds include debt securities of any maturity, such as bonds, notes, bills and debentures.

Investment in Common and Collective Trust

The fair value of the Plan's interest in the common collective trust that invests in the Stable Value Fund reflects the net asset value of the common collective trust as reported by the fund manager. In determining the fair value of the underlying investments, the fund manager primarily uses quoted prices for similar assets for debt securities and the discounted future cash payments for guaranteed investment contracts.

As of September 30, 2011, the Plan's investments measured at fair value on a recurring basis are as follows:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Cash and cash equivalents (held in money market mutual funds)	$ 1,413,375	$ -	$ -	$ 1,413,375
Mutual funds:				
Large Cap	1,955,713	-	-	1,955,713
Mid Cap	652,386	-	-	652,386
Small Cap	62,193	-	-	62,193
International	463,750	-	-	463,750
Specialty	56,238	-	-	56,238
Blended	2,594,422	-	-	2,594,422
Bonds	750,932	-	-	750,932
Common and collective trust- Stable Value Fund	-	188,904	-	188,904
	$ 7,949,009	$ 188,904	$ -	$ 8,137,913

NOTE 3 - FAIR VALUE MEASUREMENTS, continued

As of September 30, 2010, the Plan's investments measured at fair value on a recurring basis are as follows:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Cash and cash equivalents (held in money market mutual funds)	$ 1,160,668	$ -	$ -	$ 1,160,668
Mutual funds:				
Large Cap	1,731,746	-	-	1,731,746
Mid Cap	688,501	-	-	688,501
Small Cap	55,383	-	-	55,383
International	495,608	-	-	495,608
Specialty	84,770	-	-	84,770
Blended	2,564,235	-	-	2,564,235
Bonds	716,936	-	-	716,936
	$ 7,497,847	$ -	$ -	$ 7,497,847

NOTE 4 - SUMMARY OF UNAUDITED INFORMATION

The Plan administrator has elected the method of annual reporting permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Custodians have certified that the following data in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments, as shown in the Statements of Net Assets Available for Benefits as of September 30, 2011 and 2010;

- Interest and dividends of $161,828 and net depreciation in the fair value of investments of $257,147, as shown in the Statement of Changes in Net Assets Available for Benefits for the year ended September 30, 2011;

- Schedule I: Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of September 30, 2011, except for promissory notes from participants of $78,075; and

- Investments that represent 5% or more of the Plan's net assets available for benefits as of September 30, 2011 and 2010 as reflected in Note 5.

NOTE 5 - INVESTMENTS EXCEEDING 5% OF NET ASSETS AVAILABLE FOR BENEFITS (UNAUDITED)

The following summary of the Plan's investments that exceeded 5% of net assets available for benefits as of September 30, 2011 and 2010 was derived from unaudited information certified as complete and accurate by the Custodian and furnished to the Plan administrator (see Note 4).

	Fair Value at September 30, 2011	Fair Value at September 30, 2010
Fidelity Retirement Money Market	$ 1,413,375	$ 1,160,668
Fidelity Low Price Stock Fund	586,575	554,245
Fidelity Freedom 2020	552,343	489,841
Fidelity Intermediate Bond Fund	454,027	426,204
Fidelity Equity Income Fund	*	395,336

** The investment represented less than 5% of net assets available for benefits at the respective date.*

During 2011, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) decreased in value by $257,147.

NOTE 6 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements as of September 30, 2011 and 2010 to the amounts per the Form 5500:

	September 30, 2011	September 30, 2010
Net assets available for benefits per the financial statements	$ 8,246,746	$ 7,637,045
Add corrective distributions payable per the financial statements	3,601	-
Less contributions receivable per the financial statements	(40,571)	(39,822)
	$ 8,209,776	$ 7,597,223

NOTE 6 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500, continued

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements for the year ended September 30, 2011 to the amount per the Form 5500:

Net increase in net assets available for benefits per the financial statements	$ 609,701
2011 corrective distributions paid in 2012	3,601
2010 contributions received in 2011	39,822
2011 contributions received in 2012	(40,571)
Net increase in net assets available for benefits per Form 5500	$ 612,553

NOTE 7 - TAX STATUS

The Custodian has received a favorable Determination Letter from the IRS for its Prototype Plan (the "Prototype Plan") dated October 9, 2003. Although the Plan has been amended since receiving the determination letter, the Plan's sponsor believes the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE 8 - RELATED PARTY TRANSACTIONS

The Plan has investments that are managed by the Custodian and loans with its participants. In addition, during the year ended September 30, 2011 the Plan paid the Custodian $1,024 in connection with certain administrative expenses. The Custodian and participants are considered parties-in-interest under ERISA. All of these transactions qualify as exempt party-in-interest transactions under ERISA.

NOTE 9 - RISKS AND UNCERTAINTIES

The Plan provides for various investment options in any combination of mutual funds and common collective trusts. Such investments are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investments and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits.

NOTE 10 – SUBSEQUENT EVENTS

The Plan has evaluated and determined that no events have occurred subsequent to the balance sheet date and through July 3, 2012, the date of issuance of these financial statements, which would require recording or disclosure in its financial statements.

SAKURA FINETEK USA, INC. 401(k) RETIREMENT SAVINGS PLAN
Plan #001
EIN #33-0196183

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

As of September 30, 2011

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(e) Current Value
*	Fidelity Management Trust Company, Inc.	Fidelity Retirement Money Market	$ 1,413,375
*	Fidelity Management Trust Company, Inc.	Fidelity Fund	59,411
*	Fidelity Management Trust Company, Inc.	Fidelity Puritan Fund	340,073
*	Fidelity Management Trust Company, Inc.	Fidelity Value Strategies Fund	136,161
*	Fidelity Management Trust Company, Inc.	Fidelity Contra Fund	190,247
*	Fidelity Management Trust Company, Inc.	Fidelity Equity Income Fund	398,173
*	Fidelity Management Trust Company, Inc.	Fidelity Growth Company Fund	183,668
*	Fidelity Management Trust Company, Inc.	Fidelity Investment Grade Bond Fund	151,892
*	Fidelity Management Trust Company, Inc.	Fidelity Intermediate Bond Fund	454,027
*	Fidelity Management Trust Company, Inc.	Fidelity Value Fund	292,685
*	Fidelity Management Trust Company, Inc.	Fidelity OTC Portfolio Fund	91,855
*	Fidelity Management Trust Company, Inc.	Fidelity Overseas Fund	114,525
*	Fidelity Management Trust Company, Inc.	Fidelity Real Estate Investment Fund	56,238
*	Fidelity Management Trust Company, Inc.	Fidelity Blue Chip Growth Fund	135,921
*	Fidelity Management Trust Company, Inc.	Fidelity Low Price Stock Fund	586,575
*	Fidelity Management Trust Company, Inc.	Fidelity Equity Income II	68,135
*	Fidelity Management Trust Company, Inc.	Fidelity Aggressive Growth Fund	139,126
*	Fidelity Management Trust Company, Inc.	Fidelity Diversified International Fund	349,225
*	Fidelity Management Trust Company, Inc.	Fidelity Dividend Growth Fund	296,073
*	Fidelity Management Trust Company, Inc.	Fidelity Export & Multinational Fund	61,445
*	Fidelity Management Trust Company, Inc.	Fidelity Mid Cap Stock Fund	220,575
*	Fidelity Management Trust Company, Inc.	Fidelity Large Cap Stock Fund	102,847
*	Fidelity Management Trust Company, Inc.	Fidelity Freedom Income Fund	11,471
*	Fidelity Management Trust Company, Inc.	Fidelity Freedom 2000	22,063
*	Fidelity Management Trust Company, Inc.	Fidelity Freedom 2010	177,102
*	Fidelity Management Trust Company, Inc.	Fidelity Freedom 2045	13,181
*	Fidelity Management Trust Company, Inc.	Fidelity Freedom 2020	552,343
*	Fidelity Management Trust Company, Inc.	Fidelity Freedom 2030	267,971
*	Fidelity Management Trust Company, Inc.	Fidelity Small Cap Retirement Fund	42,428
*	Fidelity Management Trust Company, Inc.	Fidelity Spartan Total Market Index Fund	68,630
*	Fidelity Management Trust Company, Inc.	Fidelity Spartan Extended Market Index	30,362
*	Fidelity Management Trust Company, Inc.	Fidelity Short Term Bond Fund	145,013
*	Fidelity Management Trust Company, Inc.	Fidelity Fifty Fund	383,349
*	Fidelity Management Trust Company, Inc.	Fidelity Freedom 2040	109,043
*	Fidelity Management Trust Company, Inc.	Fidelity Freedom 2005	55,181
*	Fidelity Management Trust Company, Inc.	Fidelity Freedom 2015	93,291
*	Fidelity Management Trust Company, Inc.	Fidelity Freedom 2025	94,722
*	Fidelity Management Trust Company, Inc.	Fidelity Freedom 2035	19,857
*	Fidelity Management Trust Company, Inc.	Fidelity Freedom 2050	985
*	Fidelity Management Trust Company, Inc.	Fidelity Small Cap Value Fund	19,765
		Total registered investment companies	7,949,009
	Putnam Fiduciary Trust Company	Putnam Stable Value Fund	188,904
*	Promissory notes from participants	Interest ranging from 3.25% to 5.00%, maturing between 2012 and 2016	78,075
			$ 8,215,988

* Represents a party-in-interest

SAKURA FINETEK USA, INC. 401(k) RETIREMENT SAVINGS PLAN

Plan #001
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As of September 30, 2011

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* Represents a party-in-interest