Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2011

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

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
KOOS MANUFACTURING, INC. 401K PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2009

2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan)

KOOS MANUFACTURING, INC.

2741 SEMINOLE AVE
SOUTH GATE, CA 90280

2741 SEMINOLE AVE
SOUTH GATE, CA 90280

2b Employer Identification Number (EIN)
95-3992187

2c Sponsor's telephone number
323-564-2100

2d Business code (see instructions)
315990

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	09/05/2012	U YUL KU
	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")
KOOS MANUFACTURING, INC.

2741 SEMINOLE AVE
SOUTH GATE, CA 90280

3b Administrator's EIN
95-3992187

3c Administrator's telephone number
323-564-2100

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**	812
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**	754
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	22
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	776
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	776
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	119
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	7
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)		**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.**	**2011** **This Form is Open to Public Inspection.**

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan
KOOS MANUFACTURING, INC. 401K PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KOOS MANUFACTURING, INC.

D Employer Identification Number (EIN)
95-3992187

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

NATIONWIDE INSURANCE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(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?
15 64	TRUST RECORD KEEPER	7944	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan
KOOS MANUFACTURING, INC. 401K PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KOOS MANUFACTURING, INC.

D Employer Identification Number (EIN)
95-3992187

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)	1827	1383
(2) Participant contributions	1b(2)	5019	3948
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	2273	2867
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	612947	807153
(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	622066	815351
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	622066	815351

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)	79411	
(B) Participants	2a(1)(B)	213355	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		292766
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	58	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		58
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

			(a) Amount	(b) Total
2b	**(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0
	(6) Net investment gain (loss) from common/collective trusts	2b(6)		
	(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
	(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
	(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
	(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-29205
c	Other income	2c		
d	Total income. Add all **income** amounts in column (b) and enter total	2d		263619
	Expenses			
e	Benefit payment and payments to provide benefits:			
	(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	67103	
	(2) To insurance carriers for the provision of benefits	2e(2)		
	(3) Other	2e(3)	2677	
	(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		69780
f	Corrective distributions (see instructions)	2f		
g	Certain deemed distributions of participant loans (see instructions)	2g		
h	Interest expense	2h		
i	Administrative expenses: **(1)** Professional fees	2i(1)		
	(2) Contract administrator fees	2i(2)	554	
	(3) Investment advisory and management fees	2i(3)		
	(4) Other	2i(4)		
	(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		554
j	Total expenses. Add all **expense** amounts in column (b) and enter total	2j		70334
	Net Income and Reconciliation			
k	Net income (loss). Subtract line **2j** from line **2d**	2k		193285
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: KIM AND LEE CORPORATION **(2)** EIN: 95-4567274

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		50000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	**4j**		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l	Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ **Yes** ☒ **No**

If "Yes," enter the amount of any plan assets that reverted to the employer this year **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

2011

This Form is Open to Public Inspection.

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan
KOOS MANUFACTURING, INC. 401K PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KOOS MANUFACTURING, INC.

D Employer Identification Number (EIN)
95-3992187

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): 31-4156830

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete 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):

KOOS MANUFACTURING, INC. 401(k) PLAN

FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010

WITH

INDEPENDENT AUDITORS' REPORT

KOOS MANUFACTURING, INC. 401(k) PLAN
DECEMBER 31, 2011 AND 2010

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Financial Statements:

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Statements of Changes in Net Assets Available for Benefits 5

Notes to Financial Statements 6

Supplemental Schedule:

Schedule of Assets Held for Investment Purposes 13

All other schedules are omitted because they are not applicable or not required based on the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

KIM & LEE CORPORATION
Certified Public Accountants

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Los Angeles, CA 90010
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LOS ANGELES
ORANGE COUNTY

INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
Koos Manufacturing, Inc. 401(k) Plan

We were engaged to audit the accompanying statements of net assets available for benefits of Koos Manufacturing, Inc. 401(k) Plan (the "Plan") as of December 31, 2011 and 2010, and the related statements of changes in net assets available for benefits for the years then ended, and the supplemental schedule, Schedule H, line 4i - Schedule of Assets (Held at End of Year), as of December 31, 2011. These financial statements and schedules 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 3, which was certified by Nationwide Trust Company, FSB, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that Nationwide Trust Company, FSB, held the Plan's investment assets and executed investment transactions as of December 31, 2011 and 2010, and for the years then ended. The plan administrator has obtained certifications from the trustee as of December 31, 2011 and 2010, and for the years then ended, that the information provided to the plan administrator by the trustees 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 2011 and 2010 financial statements and schedules taken as a whole. The form and content of the information included in the 2011 and 2010 financial statements and schedules, other than that derived from the information certified by the trustee, 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.

Kim & Lee

Los Angeles, California
August 29, 2012

KOOS MANUFACTURING, INC. 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2011 AND 2010

	2011	2010
ASSETS		
Investments (at fair value):		
Investment in registered investment companies	$ 807,153	$ 612,947
Participant loans	2,867	2,273
	810,020	615,220
Receivables:		
Employer contributions	1,383	1,827
Participant contributions	3,948	5,019
	5,331	6,846
Total assets	815,351	622,066
LIABILITIES	-	-
Net assets available for benefits	$ 815,351	$ 622,066

See auditors' report and accompanying notes to the financial statements.

KOOS MANUFACTURING, INC. 401(k) PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED DECEMBER 31, 2011 AND 2010

	2011	2010
ADDITIONS		
Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	$ -	$ 51,396
Dividend – registered investment company	-	10,742
Interest – participant loans	58	-
	58	62,138
Contributions:		
Participants	213,355	222,702
Employer	79,411	84,703
Others (including rollovers)	-	1,500
	292,766	308,905
Total additions	292,824	371,043
DEDUCTIONS		
Deductions from net assets attributed to:		
Investment loss:		
Net depreciation in fair value of investments	29,205	-
	29,205	-
Distributions:		
Benefits paid to participants	67,103	9,009
Benefits paid to other	2,677	-
Other expense	554	4,692
	70,334	13,701
Total deductions	99,539	13,701
Net increases	193,285	357,342
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	622,066	264,724
End of year	$ 815,351	$ 622,066

See auditors' report and accompanying notes to the financial statements.

Note 1 - Description of Plan

The following description of the Koos Manufacturing, Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan covering all employees of Koos Manufacturing, Inc. (the "Company"), who are the age of twenty one or older and have completed twelve months of service. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions - Each year participants may contribute up to the maximum amount allowed by law, code sections 402(g) and 415. Participants may make a separate election to defer up to 100% of any bonus and contribute amounts representing distributions from other qualified plans. However, the total contributions in any taxable year may not exceed the dollar limit of $16,500 for 2011, which is set by law. The Company also may make matching contributions equal to 50% of participants' elective deferrals. However, the Company will not match elective deferrals that exceed 2% of participants' eligible earnings.

Participant Accounts - Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and, (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting - Participants are immediately vested in their contributions plus actual earnings thereon. Any employer contributions are subject to the following graded vesting schedule:

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

Years of service for vesting are counted from the inception of the plan. For vesting, the participants will be credited with a year of service for each plan year during which he or she earns credit for 1,000 hours of service. Moreover, no employer profit sharing contributions are subject to a vesting schedule.

Participant Loans - Participants may borrow from their accounts a minimum of $1,000 and may only have one loan outstanding at any time. All outstanding loan balances will become due and payable in their entirety upon the occurrence of a distributable event.

Subsequent Events - In accordance with FASB ASC Topic No. 855, Subsequent Events, the Company evaluated subsequent events for recognition or disclosure through August 29, 2012, the date the accompanying financial statements were available to be issued.

Note 1 - Description of Plan (Continued)

Top-Heavy Plan - When more than 60% of the plan assets are in the accounts of key employees, in any plan year, the plan is considered to be a top-heavy plan. In such case, non-key employees will be entitled to certain "top-heavy minimum benefits" and other special rules will apply. Among these top-heavy rules, the Company may be required to make contributions on behalf of the non-key employees in order to provide with at least "top-heavy minimum benefits."

Distribution of Benefits - On termination of service due to death or disability, all amounts credited to participant's account become fully vested and distribution will be made pursuant to the election of the participant or beneficiary. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum payment in cash. If the plan is terminated for any reason including retirement and the value of the participant's vested benefit (minus any rollover contribution account but including any outstanding loan balance) is $5,000 or less, the Company can cash the entire vested account balance out of the Plan. If a participant is determined to be cashout-eligible, the account balance is greater than $1,000, and the participant has not elected to (a) receive the vested benefit in the form of a single lump-sum payment, or (b) have the payment paid as a "direct rollover" to his or her individual retirement account (IRA) or to another employer's tax qualified plan, it will automatically be rolled over to an IRA established by an IRA provider selected by the Company. However, a distribution will be made within reasonable time after the participant's termination of employment if a vested benefit in the Plan does not exceed $1,000, regardless of participant's election. If the account balance is greater than $5,000, a participant is not required to take a payout from the Plan until the age 70 1/2.

Participants may withdraw all or part of their vested account balance once they reach age 59 1/2. They may also withdraw any or part of their rollover contributions account in the Plan as well as any after-tax contributions held in their account in the Plan at any time and at any age.

In the event of financial hardship, participants can withdraw their own elective deferrals (excluding earnings on the elective deferrals) as well as any vested matching contributions if they satisfy certain conditions under the Plan. The minimum permitted hardship withdrawal is $1,000.

Forfeited Accounts - Forfeitures will be used first to restore previously forfeited account balances of returning participants who are so entitled. Remaining forfeitures will be used to reduce any employer contributions and may also be used to pay plan expenses. There were $25,820 and $1,841 in forfeited accounts as of December 31, 2011 and 2010.

Note 2 - Summary of Significant Accounting Policies

The accounting and reporting policies of the Plan conform to accounting principles generally accepted in the United States of America, US GAAP.

Basis of Accounting - The financial statements of the Plan are prepared on the accrual method of accounting.

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

Note 2 - Summary of Significant Accounting Policies (Continued)

Investment Valuation - All investments are carried at fair value or an approximation of fair value. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

Non-Distributed Benefits - The Plan does not accrue non-distributed benefits related to participants who have withdrawn from the Plan, but recognizes such benefits as a deduction from net assets in the period in which such benefits are paid.

Plan Administrative Expenses - Cost of administration of the plan is absorbed by the employer.

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

Recent Pronouncement - In April 2009, the FASB issued ASC 820-10-65-4 (formerly FSP SFAS No.157-4), Determining Fair Value When the Volume and Level of Activity for the Asset or Liability Have Significantly Decreased and Identifying Transactions That Are Not Orderly, to provide additional guidance for estimating fair value in accordance with ASC 820, Fair Value Measurements, when the volume and level of activity for the asset or liability have significantly decreased. Adoption of ASC 820-10-65-4 did not have a material impact on the financial statements.

In August 2009, the FASB issued Accounting Standards Update ("ASU") 2009-05 Fair Value Measurements and Disclosures (Topic 820): Measuring Liabilities at Fair Value ("ASU 2009-05") which provides guidance on measuring the fair value of liabilities under FASB ASC 820, Fair Value Measurements and Disclosures ("ASC 820"). ASU 2009-05 clarifies that the unadjusted quoted price for an identical liability, when traded as an asset in an active market is a Level 1 measurement for the liability and provides guidance on the valuation techniques to estimate fair value of a liability in the absence of a Level 1 measurement. ASU 2009-05 is effective for the first interim or annual reporting period beginning after its issuance. The adoption of ASU 2009-05 did not have a material effect on the financial statements.

Note 3 - Information Certified by the Custodians

In accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, information certified by Nationwide Trust Company, FSB, regarding the current value of assets held at December 31, 2011 and 2010, and transactions entered into during the respective year, was used in the preparation of the accompanying financial statements and supplemental schedule. The following table includes the fair values of investment funds that represent the Plan's net assets at December 31, 2011 and 2010:

Note 3 - Information Certified by the Custodians (Continued)

	2011	2010
Allnz Nfj Divd Val A	$ 7,968	$ -
Amfds Fdmntl Inv R3	18,842	15,588
Blkrk Hlth Scnc Oppr Inv A	25,559	16,651
Blkrk Natrl Rsrc Tr Inv A	848	-
Col Mdcap Val Oppr A	7,902	6,130
Drey Smcap Eq A	2,383	1,981
Fidadv Levr Co Stk A	3,308	4,980
Fidadv New Insghts A	15,237	12,017
Gdmnscs Shrt Dur Govt A	12,854	13,191
Heartland Val Pls Inv	1,359	213
Invsco Realest A	6,307	3,131
Invsco Vk Gr Inc A	837	-
Invsco Vk Smcap Gr A	950	-
Jpm Dynmc Smcap Gr A	997	-
Jpm Intl Val A	986	1,156
Jpm Smcap Gr A	865	-
Lazard Emrg Mkt Eq Open	15,454	17,064
Nw Bd Indx A	400	-
Nw Dest 2015 R2	14,737	8,068
Nw Dest 2020 R2	11,051	16,740
Nw Dest 2025 R2	106,013	87,663
Nw Dest 2030 R2	80,141	50,221
Nw Dest 2035 R2	36,429	29,808
Nw Dest 2040 R2	42,152	32,868
Nw Dest 2045 R2	17,669	15,358
Nw Dest 2050 R2	11,869	8,211
Nw Inv Dest Aggr R2	18,619	12,265
Nw Inv Dest CnsrvR2	11,920	10,856
Nw Inv Dest Mod Aggr R2	95,061	85,621
Nw Inv Dest Mod Cnsrv R2	11,892	9,116
Nw Inv Dest Mod R2	54,358	46,152
Nw Mdcap Mkt Indx A	417	-
Nw Mny Mkt Prm	54,999	18,614
Nw Rtrmt Inc R2	4,218	2,999
Nw S P 500 Indx Svc	1,667	-
Nw Smcap Indx A	418	-
Opp Gold Spec Mnrls A	2,455	-
Pimco Allnz Nfj Divd Val A	-	6,907
Pimco Ttl Rtn A	39,634	19,344
Prncpl Hi Yld A	3,540	3,479
Prudntl Fin Svc A	3,848	6,001
Prudntl Jnisn Natrl Rsrc A	17,593	23,539
Rsvlt Mult Cap	2,392	2,419

Note 3 - Information Certified by the Custodians (Continued)

	2011	2010
Sntnl Sm Co A	568	386
Wfa Govt Sec A	1,197	-
Wfa Prec Mtls A	2,484	1,643
Wfa Util Telcom A	14,596	1,898
Wr Ivy Scbc Tech Y	22,160	20,669
Participant Loans	2,867	2,273
	$ 810,020	$ 615,220

Note 4 - Fair Value Measurements

The Plan adopted ASC 820-10 (formally, FASB Statement No. 157, Fair Value Measurements). ASC 820-10 clarifies that fair value is an exit price, representing the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. Under SFAS No. 157, fair value measurements are not adjusted for transaction costs. ASC 820-10 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurement).

The three levels of the fair value hierarchy under ASC 820-10 are described below:

Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets.

Level 2 - Significant other observable inputs other than Level 1 prices such as quoted prices in markets that are not active, quoted prices for similar assets, or other inputs that are observable, either directly or indirectly, for substantially the full term of the asset.

Level 3 - Significant unobservable inputs that reflect a reporting entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

The Plan investment assets, measured at fair value on a recurring basis as of December 31, 2011, are as follows:

	Balance as of December 31, 2011	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments:				
Registered investment companies	$ 807,153	$ 807,153	$ -	$ -
Participant loans	2,867	-	-	2,867
	$ 810,020	$ 807,153	$ -	$ 2,867

Note 4 - Fair Value Measurements (Continued)

The Plan used the following methods and assumptions in estimating its fair value disclosure for financial instruments:

Level 1 Fair Value Measurements - The investments are composed of registered investment company that are traded on an active market. The fair value of the investment is based on quoted market values of the shares held by the Plan at year-end.

Level 3 Fair Value Measurements - Participant loans are not actively traded and significant other observable inputs are not available. The fair value of participant loans is equal to the amortized cost of the loans because the loans are secured by each respective participant's account balance. The following table provides further details of the Level 3 fair value measurements of participant loans.

Fair Value Measurement Using Significant Unobservable Inputs (Level 3):

Balance, beginning of year	$	2,273
Total gains or losses (realized or unrealized) included in changes in net assets available for benefits		(2,382)
Investments		2,976
Balance, end of year	$	2,867

Note 5 - Tax Status

The Plan document is a prototype document that the Company adopted with specific provisions customized to meet the needs of the sponsor and the participants. The prototype document has received a favorable determination letter dated March 31, 2008, from the Internal Revenue Service that the form of the Plan is acceptable under Section 401 of the Internal Revenue Code (IRC) for use by employers for the benefit of their employees. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Note 6 - Risks and Uncertainties

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

Note 7 - Related Party Transactions

Certain Plan investments in registered investment companies are managed by Nationwide Trust Company, FSB, the trustee of the Plan. Purchases and sales of these funds are performed in the open market at fair value and qualify as party-in-interest. Such transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

KOOS MANUFACTURING, INC. 401(k) PLAN
EIN: 95-3992187
Plan Number: 001
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 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	(d) Cost	(e) Current value
*	Allnz Nfj Divd Val A	Registered investment company	**	$ 7,968
*	Amfds Fdmntl Inv R3	Registered investment company	**	18,842
*	Blkrk Hlth Scnc Oppr Inv A	Registered investment company	**	25,559
*	Blkrk Natrl Rsrc Tr Inv A	Registered investment company	**	848
*	Col Mdcap Val Oppr A	Registered investment company	**	7,902
*	Drey Smcap Eq A	Registered investment company	**	2,383
*	Fidadv Levr Co Stk A	Registered investment company	**	3,308
*	Fidadv New Insghts A	Registered investment company	**	15,237
*	Gdmnscs Shrt Dur Govt A	Registered investment company	**	12,854
*	Heartland Val Pls Inv	Registered investment company	**	1,359
*	Invsco Realest A	Registered investment company	**	6,307
*	Invsco Vk Gr Inc A	Registered investment company	**	837
*	Invsco Vk Smcap Gr A	Registered investment company	**	950
*	Jpm Dynmc Smcap Gr A	Registered investment company	**	997
*	Jpm Intl Val A	Registered investment company	**	986
*	Jpm Smcap Gr A	Registered investment company	**	865
*	Lazard Emrg Mkt Eq Open	Registered investment company	**	15,454
*	Nw Bd Indx A	Registered investment company	**	400
*	Nw Dest 2015 R2	Registered investment company	**	14,737
*	Nw Dest 2020 R2	Registered investment company	**	11,051
*	Nw Dest 2025 R2	Registered investment company	**	106,013
*	Nw Dest 2030 R2	Registered investment company	**	80,141
*	Nw Dest 2035 R2	Registered investment company	**	36,429
*	Nw Dest 2040 R2	Registered investment company	**	42,152
*	Nw Dest 2045 R2	Registered investment company	**	17,669
*	Nw Dest 2050 R2	Registered investment company	**	11,869
*	Nw Inv Dest Aggr R2	Registered investment company	**	18,619
*	Nw Inv Dest CnsrvR2	Registered investment company	**	11,920
*	Nw Inv Dest Mod Aggr R2	Registered investment company	**	95,061
*	Nw Inv Dest Mod Cnsrv R2	Registered investment company	**	11,892
*	Nw Inv Dest Mod R2	Registered investment company	**	54,358
*	Nw Mdcap Mkt Indx A	Registered investment company	**	417
*	Nw Mny Mkt Prm	Registered investment company	**	54,999
*	Nw Rtrmt Inc R2	Registered investment company	**	4,218
*	Nw S P 500 Indx Svc	Registered investment company	**	1,667
*	Nw Smcap Indx A	Registered investment company	**	418
*	Opp Gold Spec Mnrls A	Registered investment company	**	2,455
*	Pimco Ttl Rtn A	Registered investment company	**	39,634
*	Prncpl Hi Yld A	Registered investment company	**	3,540
*	Prudntl Fin Svc A	Registered investment company	**	3,848
*	Prudntl Jnisn Natrl Rsrc A	Registered investment company	**	17,593

See auditors' report.

KOOS MANUFACTURING, INC. 401(k) PLAN
EIN: 95-3992187
Plan Number: 001
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 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	(d) Cost	(e) Current value
*	Rsvlt Mult Cap	Registered investment company	**	2,392
*	Sntnl Sm Co A	Registered investment company	**	568
*	Wfa Govt Sec A	Registered investment company	**	1,197
*	Wfa Prec Mtls A	Registered investment company	**	2,484
*	Wfa Util Telcom A	Registered investment company	**	14,596
*	Wr Ivy Scbc Tech Y	Registered investment company	**	22,160
	Participant Loans	Interest rates (various)	**	2,867
	Total			$ 810,020

* Party-in-interest
** Historical cost is not required for participant directed investments

See auditors' report.

Attachment to 2011 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Koos Manufacturing, Inc. 401k Plan **EIN:** 95-3992187
Plan Sponsor's Name Koos Manufacturing, Inc. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	NATIONWIDE INSURANCE	Col MdCap Val Oppr A		7,902
		Invsco RealEst A		6,307
		AmFds Fdmntl Inv R3		18,842
		BlkRk Hlth Scnc Oppr Inv A		25,559
		JPM SmCap Gr A		865
		Rsvlt Mult Cap		2,392
		Drey SmCap Eq A		2,383

Attachment to 2011 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Koos Manufacturing, Inc. 401k Plan **EIN:** 95-3992187
Plan Sponsor's Name Koos Manufacturing, Inc. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	NATIONWIDE INSURANCE	WFA Prec Mtls A		2,484
		WFA Util Telcom A		14,596
		FidAdv Levr Co Stk A		3,308
		FidAdv New Insghts A		15,237
		Nw Inv Dest Aggr R2		18,619
		NW Inv Dest Cnsrv R2		11,920
		Nw Inv Dest Mod R2		54,358

Attachment to 2011 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Koos Manufacturing, Inc. 401k Plan **EIN:** 95-3992187
Plan Sponsor's Name Koos Manufacturing, Inc. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	NATIONWIDE INSURANCE	NW Inv Dest Mod Aggr R2		95,061
		NW Inv Dest Mod Cnsrv R2		11,892
		GdmnScs Shrt Dur Govt A		12,854
		WFA Govt Sec A		1,197
		Heartland Val Pls Inv		1,359
		JPM Dynmc SmCap Gr A		997
		JPM Intl Val A		986

Attachment to 2011 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Koos Manufacturing, Inc. 401k Plan **EIN:** 95-3992187
Plan Sponsor's Name Koos Manufacturing, Inc. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	NATIONWIDE INSURANCE	Lazard Emrg Mkt Eq Open		15,454
		BlkRk Natrl Rsrc Tr Inv A		848
		NW Bd Indx A		400
		NW Dest 2015 R2		14,737
		NW Dest 2020 R2		11,051
		NW Dest 2025 R2		106,013
		NW Dest 2030 R2		80,141

Attachment to 2011 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Koos Manufacturing, Inc. 401k Plan **EIN:** 95-3992187
Plan Sponsor's Name Koos Manufacturing, Inc. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	NATIONWIDE INSURANCE	NW Dest 2035 R2		36,429
		NW Dest 2040 R2		42,152
		NW Dest 2045 R2		17,669
		NW Dest 2050 R2		11,869
		NW Rtrmt Inc R2		4,218
		NW S P 500 Index Svc		1,667
		Nw MdCap Mkt Indx A		417

Attachment to 2011 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Koos Manufacturing, Inc. 401k Plan **EIN:** 95-3992187
Plan Sponsor's Name Koos Manufacturing, Inc. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	NATIONWIDE INSURANCE	NW Mny Mkt Prm		54,999
		NW SmCap Indx A		418
		PIMCO Ttl Rtn A		39,634
		Prudntl Fin Svc A		3,848
		Opp Gold Spec Mnrls A		2,455
		Allnz NFJ Divd Val A		7,968
		Prudntl Jnisn Natrl Rsrc A		17,593

Attachment to 2011 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Koos Manufacturing, Inc. 401k Plan **EIN:** 95-3992187
Plan Sponsor's Name Koos Manufacturing, Inc. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	NATIONWIDE INSURANCE	Sntnl Sm Co A		568
		Invsco VK Gr Inc A		837
		Invsco VK SmCap Val A		950
		Prncpl Hi Yld A		3,540
		WR Ivy Scnc Tech Y		22,160