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

2012

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

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
SUNRISE MEDICAL 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 07/01/1984

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

SUNRISE MEDICAL US LLC

2842 BUSINESS PARK AVE
FRESNO, CA 93727

2b Employer Identification Number (EIN) 27-2381917

2c Sponsor's telephone number 800-333-4000

2d Business code (see instructions) 339110

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.	07/30/2013	LISA D'ACQUISTO
	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

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

Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☒ Same as Plan Sponsor Address

SUNRISE MEDICAL US LLC

3b Administrator's EIN 27-2381917

3c Administrator's telephone number 800-333-4000

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**	1468
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**	452
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	402
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	854
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	4
f	Total. Add lines **6d** and **6e**	**6f**	858
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	857
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	23
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 Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 3H 2S 2T

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

9a Plan funding arrangement (check all that apply)

- **(1)** ☒ Insurance
- **(2)** ☐ Code section 412(e)(3) insurance contracts
- **(3)** ☒ 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)** ☒ 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)** ☒ **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)** ☒ **H** (Financial Information)
- **(2)** ☐ **I** (Financial Information – Small Plan)
- **(3)** ☒ 1 **A** (Insurance Information)
- **(4)** ☒ **C** (Service Provider Information)
- **(5)** ☒ **D** (DFE/Participating Plan Information)
- **(6)** ☐ **G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
SUNRISE MEDICAL 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SUNRISE MEDICAL US LLC

D Employer Identification Number (EIN)
27-2381917

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier

NEW YORK LIFE INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
13-5582869	66915	31505	0	01/01/2012	03/27/2012

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	**(b)** Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	**4**	
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	0

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	
c	Premiums due but unpaid at the end of the year	**6c**	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	**6d**	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	0
d	Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	0
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	0

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- **a** ☐ Health (other than dental or vision)
- **b** ☐ Dental
- **c** ☐ Vision
- **d** ☐ Life insurance
- **e** ☐ Temporary disability (accident and sickness)
- **f** ☐ Long-term disability
- **g** ☐ Supplemental unemployment
- **h** ☐ Prescription drug
- **i** ☐ Stop loss (large deductible)
- **j** ☐ HMO contract
- **k** ☐ PPO contract
- **l** ☐ Indemnity contract
- **m** ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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.**	**2012** **This Form is Open to Public Inspection.**

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
SUNRISE MEDICAL 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SUNRISE MEDICAL US LLC

D Employer Identification Number (EIN)
27-2381917

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

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)

NEW YORK LIFE INVESTMENT MANGEMENT

52-2206685

(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 37 62	RETAINED BY EMPLOYER	18503	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 [ ]

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

(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

2012

This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
SUNRISE MEDICAL 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
SUNRISE MEDICAL US LLC

D Employer Identification Number (EIN)
27-2381917

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: NEW YORK LIFE ANCHOR ACCOUNT

b Name of sponsor of entity listed in (a): NEW YORK LIFE INSURANCE COMPANY

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)
13-5582869-125	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO GALLIARD SVF M

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.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)
94-6751924-001	C	13211671

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):

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):

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):

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):

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):

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

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

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

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

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
SUNRISE MEDICAL 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SUNRISE MEDICAL US LLC

D Employer Identification Number (EIN)
27-2381917

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		21868201
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	1741290	1843376
(9) Value of interest in common/collective trusts	1c(9)	8981289	13211671
(10) Value of interest in pooled separate accounts	1c(10)	4547616	0
(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)	27559067	7633730
(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	42829262	44556978
	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	42829262	44556978

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)	992424	
	(B) Participants	2a(1)(B)	1800287	
	(C) Others (including rollovers)	2a(1)(C)	6700	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2799411
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)	100009	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		100009
	(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)	548203	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		548203
	(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
	(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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		191280
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		15493
(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)		3059175
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		6713571
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4967352	
(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)		4967352
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)	18503	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		18503
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		4985855
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1727716
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: BROCK AND COMPANY CPAS P.C. **(2)** EIN: 84-0930288

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

			Yes	No	Amount
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		500000
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)

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

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

2012

This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
SUNRISE MEDICAL 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SUNRISE MEDICAL US LLC

D Employer Identification Number (EIN)
27-2381917

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): 13-3808042

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 lines 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 lines 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 lines 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 lines 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 lines 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 lines 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 line 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

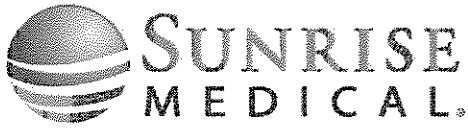
18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete lines (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 line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):



Sunrise Medical 401(k) Plan

Independent Auditor's Report and Financial Statements

December 31, 2012 and 2011

Sunrise Medical 401(k) Plan

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BROCK AND COMPANY
Certified Public Accountants
Business Advisors
A PROFESSIONAL CORPORATION

26 West Dry Creek Circle Suite 710 Littleton CO 80120
(303) 794-5661 (303) 794-4501 Fax
www.brockcpas.com
AGN Accountants Global Network

Independent Auditor's Report

To the Plan Administrator of the
Sunrise Medical 401(k) Plan:

Report on the Financial Statements
We were engaged to audit the accompanying financial statements of the Sunrise Medical 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statement of changes in net assets available for benefits for the year ended December 31, 2012, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion
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 6, which was certified by New York Life Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2012 and 2011, and for the year ended December 31, 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion
Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter
The supplemental schedule, Schedule H, Line 4i: Schedule of Assets (Held at End of Year), as of December 31, 2012, is required by the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

Report on Form and Content in Compliance With DOL Rules and Regulations
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 trustee, has 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.

Brock and Company CPAs P.C.

Certified Public Accountants

Littleton, Colorado
July 8, 2013

Sunrise Medical 401(k) Plan

Statements of Net Assets Available for Benefits

December 31, 2012 and 2011

	2012	2011
ASSETS		
Investments (Notes 2, 3, 4 and 5):		
Mutual funds	**$ 7,633,730**	$ 27,559,067
Common collective trust	**13,594,809**	9,214,803
Pooled separate account	**-**	4,500,776
Total Investments	**21,228,539**	41,274,646
Noninterest bearing cash	**21,868,201**	-
Receivables:		
Employer contributions	**44,009**	48,804
Notes receivable from participants	**1,843,376**	1,741,290
Total Receivables	**1,887,385**	1,790,094
Net assets available for benefits, at fair value	**44,984,125**	43,064,740
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	**(383,138)**	(186,674)
Net assets available for benefits	**$ 44,600,987**	$ 42,878,066

The accompanying Notes are an integral part of these financial statements

Sunrise Medical 401(k) Plan

Statement of Changes in Net Assets Available for Benefits

Year ended December 31, 2012

Additions to (deductions from) net assets attributed to:	
Investment income (Notes 2, 3 and 5):	
Net appreciation in fair value of investments	$ 3,250,455
Interest and dividends	563,696
Total investment income	3,814,151
Interest income on notes receivable from participants	100,009
Contributions	
Employer	987,629
Participant	1,800,287
Rollovers	6,700
Total contributions	2,794,616
Payments	
Benefits paid to participants	(4,967,352)
Administrative expenses	(18,503)
Total payments	(4,985,855)
Net increase in net assets available for benefits	1,722,921
Net assets available for benefits, beginning of year	42,878,066
Net assets available for benefits, end of year	$ 44,600,987

The accompanying Notes are an integral part of these financial statements

Note 1 – Description of the Plan

The following description of the Sunrise Medical (US) LLC (the "Company" or "Plan administrator") 401(k) Plan (the "Plan") provides only general information. Participants and all others should refer to the Plan document for a more complete description of the Plan's provisions.

a. **General** The Plan is a defined contribution plan, which went into effect July 1, 1984, and is generally available to all employees of the Company and any participating affiliate (the "Employer"). The Plan excludes leased employees, foreign employees working in the U.S. who are not paid through the U.S. payroll, non-resident aliens, temporary basis employees, as defined, independent contractors, and employees covered by a collective bargaining agreement. Employees are eligible to participate on the first day of the calendar month coincident with or next following their date of hire. Part-time employees are eligible to participate as soon as administratively possible following the completion of a year of service, as defined. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). Benefits under the Plan are not guaranteed by the Pension Benefit Guaranty Corporation.

b. **Plan Amendment** Effective January 1, 2012, the Plan was amended to disallow participant after-tax contributions.

c. **Contributions** The following types of contributions are allowable under the Plan:

- Salary Deferral Contributions – Participants may contribute up to 50% of their pretax compensation, as defined in the Plan document. Participants may also elect to make an after-tax Roth contribution to the Plan. If a new hired employee does not make a salary deferral election, the Plan has an automatic enrollment feature whereby such employee is automatically enrolled at a salary deferral percentage of 3% of compensation, unless such employee elects out of the automatic enrollment after appropriate advance notice. A participant's total salary deferral contribution cannot exceed $17,000 ($22,500 for participants age 50 or older) in calendar year 2012.
- Safe Harbor Matching Employer Contributions – The Company makes a safe harbor matching contribution each Plan year equal to 100% of each eligible participant's salary deferral contribution for the first 3% of compensation contributed to the Plan plus an additional 50% of each eligible participant's salary deferral contribution for the next 2% of compensation contributed to the Plan, for a maximum safe harbor matching contribution of 4% of each eligible participant's compensation.
- Rollover Contributions – Amounts distributed to participants from other qualified employee benefit plans may be rolled into the Plan.

All contributions are allocated to the Plan's investment funds at the direction of the participants.

The total annual additions to a participant's account may not exceed the lesser of $50,000 in calendar year 2012, or 100% of the participant's compensation, as defined.

d. **Participant Accounts** Each participant's account is credited with the participant's contributions (pre-tax, Roth, and rollovers, if any) and an allocation of (a) the Employer's contribution (safe harbor matching), (b) fund earnings or losses, and (c) administrative expenses. Allocations are based on participant earnings or account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

Note 1 – Description of the Plan (continued)

e. **Vesting** Participants are immediately vested in their contributions, matching and safe harbor matching Employer contributions, rollover contributions and related earnings thereon. Full vesting in prior Employer profit-sharing contributions occurs at the earliest of the following dates:

- Completion of five years of service (see Note 12);
- Participant's death;
- Participant becomes disabled as defined under the Plan;
- Participant's normal retirement date; or
- Upon termination or partial termination of the Plan.

Participants become partially vested in prior Employer profit-sharing contributions at 25% increments per Plan year after completing two Plan years with 1,000 hours of service each (see Note 12).

f. **Forfeitures** When certain terminations of participation in the Plan occur, the non-vested portion represents a forfeiture. Forfeitures are used to reduce Employer contributions or used to pay administrative expenses of the Plan. For the year ended December 31, 2012, no forfeitures were used for either of these purposes. As of December 31, 2012 and 2011, unutilized forfeitures totaled $3,400 and $10, respectively.

g. **Investment Options** Participants may currently direct their investments into various mutual funds and a common collective trust.

h. **Notes Receivable from Participants** Participants may borrow from their fund accounts a minimum of $500 up to a maximum equal to the lesser of (i) $50,000 reduced by the highest outstanding loan balance during the previous 12 months; or (ii) 50% of their vested account balance. Loan terms range from 1 month to 5 years or up to 20 years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at prime plus 2% at the date the loan is granted. Principal and interest payments are paid ratably through payroll deductions.

i. **Payment of Benefits** Benefits to participants or beneficiaries generally are payable as a lump sum or installments equal to the value of their vested account upon retirement, disability, death or termination of the participant. Additionally, participants may request in-service withdrawals of their after-tax contributions account, rollover contributions account, upon attainment of age 59½, or upon incurring a financial hardship, as defined in the Plan document, if certain criteria are met.

Note 2 – Summary of Significant Accounting Policies

a. **Use of Estimates and Basis of Accounting** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to use estimates and assumptions that affect the accompanying financial statements and disclosures. Actual results could differ from those estimates.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, 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 because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statements of Net Assets Available for Benefits present the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

b. **Investment Valuation and Income Recognition** The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Company's Benefits Committee determines the Plan's valuation policies utilizing information provided by the investment advisors and trustee. See Note 4 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded when earned. Dividends are recorded on the ex-dividend date. Realized and unrealized gains and losses are recorded as net appreciation in fair value of investments and are determined as the difference between fair value at the beginning of the year (or date purchased during the year) and selling price or year-end fair value.

c. **Notes Receivable from Participants** Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2012 or 2011. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

d. **Benefits Paid to Participants** Benefits are recorded when paid.

e. **Administrative Expenses** Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Note 3 – Investments

The following presents investments that exceed 5% of net assets available for benefits as of December 31, 2012:

	December 31, 2012	
	Shares/Units	**Value**
Common Collective Trust:		
Wells Fargo Galliard SVF M	**280,146**	**$ 13,211,671** [(a)]
Mutual Funds:		
Oakmark Equity and Income Fund (I)	**130,653**	**3,723,612**

[(a)] This amount represents contract value for this investment.

The following presents investments that exceed 5% of net assets available for benefits as of December 31, 2011:

	December 31, 2011	
	Shares/Units or Principal Value	**Value**
Pooled Separate Account:		
NYL Insurance Anchor Acct III	4,299,488	$ 4,547,616 [(a)]
Common Collective Trust:		
Wells Fargo Galliard SVF M	193,354	8,981,289 [(a)]
Mutual Funds:		
PIMCO Total Return Fund (Admin)	277,141	3,012,524
American Wash Mutual Inv Fd R4	94,092	2,662,796
Oakmark Equity and Income Fund (I)	148,976	4,029,812
Davis New York Venture Fund (A)	234,341	7,616,096

[(a)] This amount represents contract value for this investment.

During the Plan year ended December 31, 2012, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $3,250,455, as follows:

Mutual funds	**$ 3,059,175**
Common collective trust	**191,280**
	$ 3,250,455

Note 4 – Fair Value Measurements

The Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurements and Disclosures,* provides the framework for measuring fair value. That framework provides 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 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

There have been no changes in the methodologies used at December 31, 2012 and 2011. The following is a description of the valuation methodologies used for assets measured at fair value:

- Mutual funds are valued at the quoted net asset value ("NAV") of shares held by the Plan at year end;
- The common collective trust is valued at the NAV of units in a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily; and
- The pooled separate account ("PSA") is valued at the NAV of units in an insurance company pooled separate account. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the PSA less its liabilities. This practical expedient is not used when it is determined to be probable that the PSA will sell the investment for an amount different than the reported NAV (see Note 5).

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

Note 4 – Fair Value Measurements (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012:

	Fair Value Measurements at December 31, 2012			
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total
Common Collective Trust:				
Stable Value Funds	$ -	$ 13,594,809	$ -	$ 13,594,809
Mutual Funds:				
Target Date Funds	3,148,600	-	-	3,148,600
Growth Funds	256,707	-	-	256,707
Bond Funds	273,063	-	-	273,063
Blend Funds	3,955,360	-	-	3,955,360
Total Mutual Funds	7,633,730	-	-	7,633,730
Total Assets at Fair Value	$ 7,633,730	$ 13,594,809	$ -	$ 21,228,539

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2011:

	Fair Value Measurements at December 31, 2011			
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total
Pooled Separate Account and Common Collective Trust:				
Stable Value Funds	$ -	$ 13,715,579	$ -	$ 13,715,579
Mutual Funds:				
Target Date Funds	2,376,718	-	-	2,376,718
Growth Funds	3,002,619	-	-	3,002,619
Value Funds	2,662,796	-	-	2,662,796
Bond Funds	3,799,441	-	-	3,799,441
Blend Funds	15,717,493	-	-	15,717,493
Total Mutual Funds	27,559,067	-	-	27,559,067
Total Assets at Fair Value	$ 27,559,067	$ 13,715,579	$ -	$ 41,274,646

Note 4 – Fair Value Measurements (continued)

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

The Company evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2012, there were no significant transfers in or out of levels 1, 2 or 3.

Investments in Certain Entities that Calculate NAV per Unit

The Plan's investment in the Wells Fargo Galliard SVF M, a common collective trust, is valued at fair value based on the NAV of units held by the Plan at year end. The use of NAV for the common collective trust is deemed appropriate as the collective trust funds do not have finite lives, unfunded commitments relating to these types of investments, or significant restrictions on redemptions. The investment has a stable value fund strategy that seeks to protect principal while providing a higher rate of return than shorter maturity investments, such as money market funds or certificates of deposits, by investing in investment contracts and security-backed contracts. The fair value of the investment as of December 31, 2012 and 2011, is $13,594,809 and $9,214,803, respectively.

Note 5 – Investment Contract with Insurance Company

In 2007, the Plan entered into a benefit-responsive investment contract with New York Life Insurance Company ("NY Life") through its investment in the NYL Insurance Anchor Acct. III, a pooled separate account. On March 27, 2012 (Contract Termination Date), the Plan liquidated its investment in this investment contract. NY Life maintained the contributions in a separate account that was not commingled with NY Life's general assets. The account was credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The investment contract issuer was contractually obligated to repay the principal and a specified interest rate that was guaranteed to the Plan.

As described in Note 2, because the investment contract was fully benefit-responsive, contract value was the relevant measurement attribute for that portion of the net assets available for benefits attributable to the investment contract. Contract value, as reported to the Plan by NY Life, represented contributions made under the contract plus earnings, less participant withdrawals and administrative expenses. Participants ordinarily had the option to direct the withdrawal or transfer of all or a portion of their investment at contract value.

There were no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate was based on a formula agreed upon with the issuer, but could not be less than zero percent before any deduction for expenses. Such interest rates were reviewed not less frequently than quarterly nor more frequently than daily for resetting.

Note 5 – Investment Contract with Insurance Company (continued)

As discussed above, the Plan terminated its participation in the investment contract on March 27, 2012 (Contract Termination Date). There were no early withdrawal penalties or surrender charges incurred with the Plan's liquidation of this investment contract.

Average yields	Period from January 1, 2012 through March 27, 2012 (Contract Termination Date)	Year Ended December 31, 2011
Based on actual earnings	**0.63%**	2.87%
Based on interest rate credited to participants	**0.63%**	2.87%

Note 6 – Information Certified by the Trustee

The Plan administrator has elected the method of annual reporting and compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the trustee of the Plan has certified that the following data included 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 December 31, 2012 and 2011, and Note 3;
- Noninterest bearing cash, as shown in the Statements of Net Assets Available for Benefits as of December 31, 2012 and 2011;
- Notes receivable from participants, as shown in the Statements of Net Assets Available for Benefits as of December 31, 2012 and 2011;
- Investment amounts within the fair value tables as shown in Note 4;
- Adjustment from fair value to contract value for fully benefit-responsive investment contracts, as shown in the Statements of Net Assets Available for Benefits as of December 31, 2012 and 2011;
- Investment income, as shown in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2012, and Note 3;
- Interest income on notes receivable from participants, as shown in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2012; and
- The investment information in the Schedule of Assets (Held at End of Year) as of December 31, 2012, as shown in the supplemental schedule.

The Plan's independent auditors did not perform auditing procedures with respect to this information except for comparing such information to the related information included in the financial statements and supplemental schedule.

Note 7 – Reconciliation to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500 as of December 31, 2012 and 2011:

	2012	2011
Net assets available for benefits per the financial statements	**$ 44,600,987**	$ 42,878,066
Less: Contributions receivable	**(44,009)**	(48,804)
Net assets available for benefits per the Form 5500 (unaudited)	**$ 44,556,978**	$ 42,829,262

The following is a reconciliation of Employer contributions per the financial statements to Form 5500 for the year ended December 31, 2012:

	2012
Amount per the financial statements	**$ 987,629**
Add: 2011 contributions receivable	**48,804**
Less: 2012 contributions receivable	**(44,009)**
Amount per the Form 5500 (unaudited)	**$ 992,424**

Note 8 – Plan Termination

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 or partial termination, affected participants will become 100% vested in their accounts.

Note 9 – Income Taxes

The Company received a favorable opinion letter from the Internal Revenue Service ("IRS") on October 25, 2010 which stated that the Plan and related trust are qualified under the applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the IRS determination letter, the Plan administrator believes that the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, the Plan administrator believes that the Plan is qualified under Section 401(a) of the IRC and the related Trust is tax exempt as of December 31, 2012 and 2011. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2012 and 2011, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2009.

Note 10 – Party-In-Interest Transactions

Certain Plan investments are or were shares/units of mutual funds, a common collective trust, and a pooled separate account offered by New York Life Trust Company, the trustee of the Plan. Therefore, these transactions qualify as party-in-interest transactions. Additionally, the Plan maintains investments in participant loans. Fees paid for services rendered by parties-in-interest were based on customary and reasonable rates for such services.

Note 11 – Risks and Uncertainties

The Plan provides for various investment options in a common collective trust and mutual funds. Investment securities, in general, are exposed to various risks, such as significant world events, interest rate, credit and overall market volatility risk. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts presented in the statements of net assets available for benefits.

Note 12 – Subsequent Events

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through July 8, 2013, which is the date the financial statements were available to be issued.

Effective January 1, 2013, the Plan administrator removed New York Life Trust Company ("NYL") as the Plan's trustee and recordkeeper and appointed Great-West Trust Company, LLC ("Great-West"). In connection with this change, the following:

- A blackout period for participants commenced on December 26, 2012 and ended on January 10, 2013;
- The Plan document was amended and restated effective January 1, 2013. Such amended and restated Plan document provided, among other things, that prior Employer profit-sharing contributions became 100% vested immediately; and
- Certain Plan investments were transferred in-kind from NYL to Great-West while other Plan investments were liquidated by NYL and transferred to Great-West on January 2, 2013.

Sunrise Medical 401(k) Plan

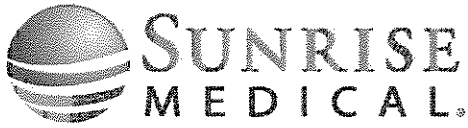
Schedule H, Line 4i: Schedule of Assets (Held at End of Year)

EIN: 27-2381917 PN: 001

December 31, 2012

Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment	Units/ Shares	Current Value
* New York Life Trust Company	**Common Collective Trust:**		
	Wells Fargo Galliard SVF M	280,146	**$ 13,594,809**
	Mutual Funds:		
	T Rowe Price High Yield Fund	39,121	**273,063**
	Vanguard Target Ret 2010 Fund	15	**354**
	Vanguard Target Ret 2015 Fund	2,595	**34,716**
	Vanguard Target Ret 2020 Fund	39,556	**942,626**
	Vanguard Target Ret 2025 Fund	20,290	**275,739**
	Vanguard Target Ret 2030 Fund	26,629	**622,577**
	Vanguard Target Ret 2035 Fund	1,288	**18,146**
	Vanguard Target Ret 2040 Fund	40,548	**939,911**
	Vanguard Target Ret 2045 Fund	2,392	**34,797**
	Vanguard Target Ret 2050 Fund	1,147	**26,485**
	Vanguard Target Ret 2055 Fund	349	**8,667**
	Vanguard Target Ret Income Fund	20,064	**244,582**
	Oakmark Equity & Income Fd (I)	130,653	**3,723,612**
	Royce Total Return Fund Inv	17,003	**231,748**
	E I I Global Property Fd Inst	15,118	**256,707**
	Total Mutual Funds		**7,633,730**
	* **Loans to Participants:** (interest rates ranging from 5.25% to 11.00%, various maturity dates)		**1,843,376**
	Total Assets (Held at End of Year)		**$ 23,071,915**

* Represents a party-in-interest.



Sunrise Medical 401(k) Plan

Independent Auditor's Report and Financial Statements

December 31, 2012 and 2011

Sunrise Medical 401(k) Plan

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Independent Auditor's Report

To the Plan Administrator of the
Sunrise Medical 401(k) Plan:

Report on the Financial Statements
We were engaged to audit the accompanying financial statements of the Sunrise Medical 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statement of changes in net assets available for benefits for the year ended December 31, 2012, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion
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 6, which was certified by New York Life Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2012 and 2011, and for the year ended December 31, 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion
Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter
The supplemental schedule, Schedule H, Line 4i: Schedule of Assets (Held at End of Year), as of December 31, 2012, is required by the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

Report on Form and Content in Compliance With DOL Rules and Regulations
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 trustee, has 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.

Brock and Company CPAs P.C.

Certified Public Accountants

Littleton, Colorado
July 8, 2013

Sunrise Medical 401(k) Plan

Statements of Net Assets Available for Benefits

December 31, 2012 and 2011

	2012	2011
ASSETS		
Investments (Notes 2, 3, 4 and 5):		
Mutual funds	**$ 7,633,730**	$ 27,559,067
Common collective trust	**13,594,809**	9,214,803
Pooled separate account	**-**	4,500,776
Total Investments	**21,228,539**	41,274,646
Noninterest bearing cash	**21,868,201**	-
Receivables:		
Employer contributions	**44,009**	48,804
Notes receivable from participants	**1,843,376**	1,741,290
Total Receivables	**1,887,385**	1,790,094
Net assets available for benefits, at fair value	**44,984,125**	43,064,740
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	**(383,138)**	(186,674)
Net assets available for benefits	**$ 44,600,987**	$ 42,878,066

The accompanying Notes are an integral part of these financial statements

Sunrise Medical 401(k) Plan

Statement of Changes in Net Assets Available for Benefits

Year ended December 31, 2012

Additions to (deductions from) net assets attributed to:	
Investment income (Notes 2, 3 and 5):	
Net appreciation in fair value of investments	$ 3,250,455
Interest and dividends	563,696
Total investment income	3,814,151
Interest income on notes receivable from participants	100,009
Contributions	
Employer	987,629
Participant	1,800,287
Rollovers	6,700
Total contributions	2,794,616
Payments	
Benefits paid to participants	(4,967,352)
Administrative expenses	(18,503)
Total payments	(4,985,855)
Net increase in net assets available for benefits	1,722,921
Net assets available for benefits, beginning of year	42,878,066
Net assets available for benefits, end of year	$ 44,600,987

The accompanying Notes are an integral part of these financial statements

Note 1 – Description of the Plan

The following description of the Sunrise Medical (US) LLC (the "Company" or "Plan administrator") 401(k) Plan (the "Plan") provides only general information. Participants and all others should refer to the Plan document for a more complete description of the Plan's provisions.

a. **General** The Plan is a defined contribution plan, which went into effect July 1, 1984, and is generally available to all employees of the Company and any participating affiliate (the "Employer"). The Plan excludes leased employees, foreign employees working in the U.S. who are not paid through the U.S. payroll, non-resident aliens, temporary basis employees, as defined, independent contractors, and employees covered by a collective bargaining agreement. Employees are eligible to participate on the first day of the calendar month coincident with or next following their date of hire. Part-time employees are eligible to participate as soon as administratively possible following the completion of a year of service, as defined. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). Benefits under the Plan are not guaranteed by the Pension Benefit Guaranty Corporation.

b. **Plan Amendment** Effective January 1, 2012, the Plan was amended to disallow participant after-tax contributions.

c. **Contributions** The following types of contributions are allowable under the Plan:

- Salary Deferral Contributions – Participants may contribute up to 50% of their pretax compensation, as defined in the Plan document. Participants may also elect to make an after-tax Roth contribution to the Plan. If a new hired employee does not make a salary deferral election, the Plan has an automatic enrollment feature whereby such employee is automatically enrolled at a salary deferral percentage of 3% of compensation, unless such employee elects out of the automatic enrollment after appropriate advance notice. A participant's total salary deferral contribution cannot exceed $17,000 ($22,500 for participants age 50 or older) in calendar year 2012.
- Safe Harbor Matching Employer Contributions – The Company makes a safe harbor matching contribution each Plan year equal to 100% of each eligible participant's salary deferral contribution for the first 3% of compensation contributed to the Plan plus an additional 50% of each eligible participant's salary deferral contribution for the next 2% of compensation contributed to the Plan, for a maximum safe harbor matching contribution of 4% of each eligible participant's compensation.
- Rollover Contributions – Amounts distributed to participants from other qualified employee benefit plans may be rolled into the Plan.

All contributions are allocated to the Plan's investment funds at the direction of the participants.

The total annual additions to a participant's account may not exceed the lesser of $50,000 in calendar year 2012, or 100% of the participant's compensation, as defined.

d. **Participant Accounts** Each participant's account is credited with the participant's contributions (pre-tax, Roth, and rollovers, if any) and an allocation of (a) the Employer's contribution (safe harbor matching), (b) fund earnings or losses, and (c) administrative expenses. Allocations are based on participant earnings or account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

Note 1 – Description of the Plan (continued)

e. **Vesting** Participants are immediately vested in their contributions, matching and safe harbor matching Employer contributions, rollover contributions and related earnings thereon. Full vesting in prior Employer profit-sharing contributions occurs at the earliest of the following dates:

- Completion of five years of service (see Note 12);
- Participant's death;
- Participant becomes disabled as defined under the Plan;
- Participant's normal retirement date; or
- Upon termination or partial termination of the Plan.

Participants become partially vested in prior Employer profit-sharing contributions at 25% increments per Plan year after completing two Plan years with 1,000 hours of service each (see Note 12).

f. **Forfeitures** When certain terminations of participation in the Plan occur, the non-vested portion represents a forfeiture. Forfeitures are used to reduce Employer contributions or used to pay administrative expenses of the Plan. For the year ended December 31, 2012, no forfeitures were used for either of these purposes. As of December 31, 2012 and 2011, unutilized forfeitures totaled $3,400 and $10, respectively.

g. **Investment Options** Participants may currently direct their investments into various mutual funds and a common collective trust.

h. **Notes Receivable from Participants** Participants may borrow from their fund accounts a minimum of $500 up to a maximum equal to the lesser of (i) $50,000 reduced by the highest outstanding loan balance during the previous 12 months; or (ii) 50% of their vested account balance. Loan terms range from 1 month to 5 years or up to 20 years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at prime plus 2% at the date the loan is granted. Principal and interest payments are paid ratably through payroll deductions.

i. **Payment of Benefits** Benefits to participants or beneficiaries generally are payable as a lump sum or installments equal to the value of their vested account upon retirement, disability, death or termination of the participant. Additionally, participants may request in-service withdrawals of their after-tax contributions account, rollover contributions account, upon attainment of age 59½, or upon incurring a financial hardship, as defined in the Plan document, if certain criteria are met.

Note 2 – Summary of Significant Accounting Policies

a. **Use of Estimates and Basis of Accounting** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to use estimates and assumptions that affect the accompanying financial statements and disclosures. Actual results could differ from those estimates.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, 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 because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statements of Net Assets Available for Benefits present the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

b. **Investment Valuation and Income Recognition** The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Company's Benefits Committee determines the Plan's valuation policies utilizing information provided by the investment advisors and trustee. See Note 4 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded when earned. Dividends are recorded on the ex-dividend date. Realized and unrealized gains and losses are recorded as net appreciation in fair value of investments and are determined as the difference between fair value at the beginning of the year (or date purchased during the year) and selling price or year-end fair value.

c. **Notes Receivable from Participants** Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2012 or 2011. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

d. **Benefits Paid to Participants** Benefits are recorded when paid.

e. **Administrative Expenses** Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Note 3 – Investments

The following presents investments that exceed 5% of net assets available for benefits as of December 31, 2012:

	December 31, 2012	
	Shares/Units	**Value**
Common Collective Trust:		
Wells Fargo Galliard SVF M	**280,146**	**$ 13,211,671** [(a)]
Mutual Funds:		
Oakmark Equity and Income Fund (I)	**130,653**	**3,723,612**

[(a)] This amount represents contract value for this investment.

The following presents investments that exceed 5% of net assets available for benefits as of December 31, 2011:

	December 31, 2011	
	Shares/Units or Principal Value	**Value**
Pooled Separate Account:		
NYL Insurance Anchor Acct III	4,299,488	$ 4,547,616 [(a)]
Common Collective Trust:		
Wells Fargo Galliard SVF M	193,354	8,981,289 [(a)]
Mutual Funds:		
PIMCO Total Return Fund (Admin)	277,141	3,012,524
American Wash Mutual Inv Fd R4	94,092	2,662,796
Oakmark Equity and Income Fund (I)	148,976	4,029,812
Davis New York Venture Fund (A)	234,341	7,616,096

[(a)] This amount represents contract value for this investment.

During the Plan year ended December 31, 2012, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $3,250,455, as follows:

Mutual funds	**$ 3,059,175**
Common collective trust	**191,280**
	$ 3,250,455

Note 4 – Fair Value Measurements

The Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurements and Disclosures,* provides the framework for measuring fair value. That framework provides 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 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

There have been no changes in the methodologies used at December 31, 2012 and 2011. The following is a description of the valuation methodologies used for assets measured at fair value:

- Mutual funds are valued at the quoted net asset value ("NAV") of shares held by the Plan at year end;
- The common collective trust is valued at the NAV of units in a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily; and
- The pooled separate account ("PSA") is valued at the NAV of units in an insurance company pooled separate account. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the PSA less its liabilities. This practical expedient is not used when it is determined to be probable that the PSA will sell the investment for an amount different than the reported NAV (see Note 5).

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

Note 4 – Fair Value Measurements (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012:

	Fair Value Measurements at December 31, 2012			
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total
Common Collective Trust:				
Stable Value Funds	$ -	$ 13,594,809	$ -	$ 13,594,809
Mutual Funds:				
Target Date Funds	3,148,600	-	-	3,148,600
Growth Funds	256,707	-	-	256,707
Bond Funds	273,063	-	-	273,063
Blend Funds	3,955,360	-	-	3,955,360
Total Mutual Funds	7,633,730	-	-	7,633,730
Total Assets at Fair Value	$ 7,633,730	$ 13,594,809	$ -	$ 21,228,539

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2011:

	Fair Value Measurements at December 31, 2011			
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total
Pooled Separate Account and Common Collective Trust:				
Stable Value Funds	$ -	$ 13,715,579	$ -	$ 13,715,579
Mutual Funds:				
Target Date Funds	2,376,718	-	-	2,376,718
Growth Funds	3,002,619	-	-	3,002,619
Value Funds	2,662,796	-	-	2,662,796
Bond Funds	3,799,441	-	-	3,799,441
Blend Funds	15,717,493	-	-	15,717,493
Total Mutual Funds	27,559,067	-	-	27,559,067
Total Assets at Fair Value	$ 27,559,067	$ 13,715,579	$ -	$ 41,274,646

Note 4 – Fair Value Measurements (continued)

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

The Company evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2012, there were no significant transfers in or out of levels 1, 2 or 3.

Investments in Certain Entities that Calculate NAV per Unit

The Plan's investment in the Wells Fargo Galliard SVF M, a common collective trust, is valued at fair value based on the NAV of units held by the Plan at year end. The use of NAV for the common collective trust is deemed appropriate as the collective trust funds do not have finite lives, unfunded commitments relating to these types of investments, or significant restrictions on redemptions. The investment has a stable value fund strategy that seeks to protect principal while providing a higher rate of return than shorter maturity investments, such as money market funds or certificates of deposits, by investing in investment contracts and security-backed contracts. The fair value of the investment as of December 31, 2012 and 2011, is $13,594,809 and $9,214,803, respectively.

Note 5 – Investment Contract with Insurance Company

In 2007, the Plan entered into a benefit-responsive investment contract with New York Life Insurance Company ("NY Life") through its investment in the NYL Insurance Anchor Acct. III, a pooled separate account. On March 27, 2012 (Contract Termination Date), the Plan liquidated its investment in this investment contract. NY Life maintained the contributions in a separate account that was not commingled with NY Life's general assets. The account was credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The investment contract issuer was contractually obligated to repay the principal and a specified interest rate that was guaranteed to the Plan.

As described in Note 2, because the investment contract was fully benefit-responsive, contract value was the relevant measurement attribute for that portion of the net assets available for benefits attributable to the investment contract. Contract value, as reported to the Plan by NY Life, represented contributions made under the contract plus earnings, less participant withdrawals and administrative expenses. Participants ordinarily had the option to direct the withdrawal or transfer of all or a portion of their investment at contract value.

There were no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate was based on a formula agreed upon with the issuer, but could not be less than zero percent before any deduction for expenses. Such interest rates were reviewed not less frequently than quarterly nor more frequently than daily for resetting.

Note 5 – Investment Contract with Insurance Company (continued)

As discussed above, the Plan terminated its participation in the investment contract on March 27, 2012 (Contract Termination Date). There were no early withdrawal penalties or surrender charges incurred with the Plan's liquidation of this investment contract.

Average yields	Period from January 1, 2012 through March 27, 2012 (Contract Termination Date)	Year Ended December 31, 2011
Based on actual earnings	**0.63%**	2.87%
Based on interest rate credited to participants	**0.63%**	2.87%

Note 6 – Information Certified by the Trustee

The Plan administrator has elected the method of annual reporting and compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the trustee of the Plan has certified that the following data included 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 December 31, 2012 and 2011, and Note 3;
- Noninterest bearing cash, as shown in the Statements of Net Assets Available for Benefits as of December 31, 2012 and 2011;
- Notes receivable from participants, as shown in the Statements of Net Assets Available for Benefits as of December 31, 2012 and 2011;
- Investment amounts within the fair value tables as shown in Note 4;
- Adjustment from fair value to contract value for fully benefit-responsive investment contracts, as shown in the Statements of Net Assets Available for Benefits as of December 31, 2012 and 2011;
- Investment income, as shown in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2012, and Note 3;
- Interest income on notes receivable from participants, as shown in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2012; and
- The investment information in the Schedule of Assets (Held at End of Year) as of December 31, 2012, as shown in the supplemental schedule.

The Plan's independent auditors did not perform auditing procedures with respect to this information except for comparing such information to the related information included in the financial statements and supplemental schedule.

Note 7 – Reconciliation to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500 as of December 31, 2012 and 2011:

	2012	2011
Net assets available for benefits per the financial statements	**$ 44,600,987**	$ 42,878,066
Less: Contributions receivable	**(44,009)**	(48,804)
Net assets available for benefits per the Form 5500 (unaudited)	**$ 44,556,978**	$ 42,829,262

The following is a reconciliation of Employer contributions per the financial statements to Form 5500 for the year ended December 31, 2012:

	2012
Amount per the financial statements	**$ 987,629**
Add: 2011 contributions receivable	**48,804**
Less: 2012 contributions receivable	**(44,009)**
Amount per the Form 5500 (unaudited)	**$ 992,424**

Note 8 – Plan Termination

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 or partial termination, affected participants will become 100% vested in their accounts.

Note 9 – Income Taxes

The Company received a favorable opinion letter from the Internal Revenue Service ("IRS") on October 25, 2010 which stated that the Plan and related trust are qualified under the applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the IRS determination letter, the Plan administrator believes that the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, the Plan administrator believes that the Plan is qualified under Section 401(a) of the IRC and the related Trust is tax exempt as of December 31, 2012 and 2011. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2012 and 2011, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2009.

Note 10 – Party-In-Interest Transactions

Certain Plan investments are or were shares/units of mutual funds, a common collective trust, and a pooled separate account offered by New York Life Trust Company, the trustee of the Plan. Therefore, these transactions qualify as party-in-interest transactions. Additionally, the Plan maintains investments in participant loans. Fees paid for services rendered by parties-in-interest were based on customary and reasonable rates for such services.

Note 11 – Risks and Uncertainties

The Plan provides for various investment options in a common collective trust and mutual funds. Investment securities, in general, are exposed to various risks, such as significant world events, interest rate, credit and overall market volatility risk. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts presented in the statements of net assets available for benefits.

Note 12 – Subsequent Events

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through July 8, 2013, which is the date the financial statements were available to be issued.

Effective January 1, 2013, the Plan administrator removed New York Life Trust Company ("NYL") as the Plan's trustee and recordkeeper and appointed Great-West Trust Company, LLC ("Great-West"). In connection with this change, the following:

- A blackout period for participants commenced on December 26, 2012 and ended on January 10, 2013;
- The Plan document was amended and restated effective January 1, 2013. Such amended and restated Plan document provided, among other things, that prior Employer profit-sharing contributions became 100% vested immediately; and
- Certain Plan investments were transferred in-kind from NYL to Great-West while other Plan investments were liquidated by NYL and transferred to Great-West on January 2, 2013.

Sunrise Medical 401(k) Plan

Schedule H, Line 4i: Schedule of Assets (Held at End of Year)

EIN: 27-2381917 PN: 001

December 31, 2012

Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment	Units/ Shares	Current Value
* New York Life Trust Company	**Common Collective Trust:**		
	Wells Fargo Galliard SVF M	280,146	**$ 13,594,809**
	Mutual Funds:		
	T Rowe Price High Yield Fund	39,121	**273,063**
	Vanguard Target Ret 2010 Fund	15	**354**
	Vanguard Target Ret 2015 Fund	2,595	**34,716**
	Vanguard Target Ret 2020 Fund	39,556	**942,626**
	Vanguard Target Ret 2025 Fund	20,290	**275,739**
	Vanguard Target Ret 2030 Fund	26,629	**622,577**
	Vanguard Target Ret 2035 Fund	1,288	**18,146**
	Vanguard Target Ret 2040 Fund	40,548	**939,911**
	Vanguard Target Ret 2045 Fund	2,392	**34,797**
	Vanguard Target Ret 2050 Fund	1,147	**26,485**
	Vanguard Target Ret 2055 Fund	349	**8,667**
	Vanguard Target Ret Income Fund	20,064	**244,582**
	Oakmark Equity & Income Fd (I)	130,653	**3,723,612**
	Royce Total Return Fund Inv	17,003	**231,748**
	E I I Global Property Fd Inst	15,118	**256,707**
	Total Mutual Funds		**7,633,730**
	* **Loans to Participants:** (interest rates ranging from 5.25% to 11.00%, various maturity dates)		**1,843,376**
	Total Assets (Held at End of Year)		**$ 23,071,915**

* Represents a party-in-interest.