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
KEY BRAND ENTERTAINMENT, INC. 401(K) AND PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2008

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

KEY BRAND ENTERTAINMENT, INC.

1619 BROADWAY
9TH FLOOR
NEW YORK, NY 10019

1619 BROADWAY
9TH FLOOR
NEW YORK, NY 10019

2b Employer Identification Number (EIN)
20-1320334

2c Sponsor's telephone number
917-421-5481

2d Business code (see instructions)
711300

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2013	DIANE EVANS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2013	DIANE EVANS
	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

KEY BRAND ENTERTAINMENT, INC.

1619 BROADWAY
9TH FLOOR
NEW YORK, NY 10019

3b Administrator's EIN: 20-1320334

3c Administrator's telephone number: 917-421-5481

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**	427
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**	349
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	52
d Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	401
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	2
f Total. Add lines **6d** and **6e**	**6f**	403
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	212
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	9
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 2T 3D

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) ☐ ___ **A** (Insurance Information)
- (4) ☒ **C** (Service Provider Information)
- (5) ☐ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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
KEY BRAND ENTERTAINMENT, INC. 401(K) AND PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KEY BRAND ENTERTAINMENT, INC.

D Employer Identification Number (EIN)
20-1320334

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FIDELITY INVESTMENTS INST. OPS. CO.

04-2647786

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64 37 65 60	RECORDKEEPER	850	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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
GS GROWTH OPPS A - GOLDMAN, SACHS & 13-5108880	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
TRP EQUITY INC ADV - T. ROWE PRICE 52-2269240	0.40%

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

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
KEY BRAND ENTERTAINMENT, INC. 401(K) AND PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KEY BRAND ENTERTAINMENT, INC.

D Employer Identification Number (EIN)
20-1320334

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	432610	463115
(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)	42462	40712
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	4117549	5314669
(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	4592621	5818496
	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	4592621	5818496

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)	296802	
	(B) Participants	2a(1)(B)	1054536	
	(C) Others (including rollovers)	2a(1)(C)	27272	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1378610
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	44	
	(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)	2292	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		2336
	(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)	116738	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		116738
	(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)		
	(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)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		556035
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		2053719
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	822759	
(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)		822759
f Corrective distributions (see instructions)	2f		4209
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	876	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		876
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		827844
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1225875
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: BRIGGS & VESELKA CO. **(2)** EIN: 74-1769118

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	
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
KEY BRAND ENTERTAINMENT, INC. 401(K) AND PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KEY BRAND ENTERTAINMENT, INC.

D Employer Identification Number (EIN)
20-1320334

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 04-6568107

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

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

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

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

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

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

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

6 **a** Enter the minimum required contribution for this plan year (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):

Key Brand Entertainment, Inc. 401(k) and Profit Sharing Plan

Financial Statements and Supplemental Schedules
As of December 31, 2011 and 2010,
and for the Year Ended December 31, 2011

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Schedule H, Line 4a – Schedule of Delinquent Participant Contributions	13

Schedules other than those listed above are omitted because of the conditions under which they are required.

Briggs & Veselka Co.
A PROFESSIONAL CORPORATION
Certified Public Accountants and Business Advisors

INDEPENDENT AUDITORS' REPORT

The Plan Administrators and Participants of
Key Brand Entertainment, Inc. 401(k) and Profit Sharing Plan

We were engaged to audit the accompanying statement of net assets available for benefits of Key Brand Entertainment, Inc. 401(k) and Profit Sharing Plan (the Plan) as of December 31, 2011, and the related statement of changes in net assets available for benefits for the year ended December 31, 2011, and the supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2011, and the supplemental Schedule H, Line 4a – Schedule of Delinquent Participant Contributions. These financial statements and supplemental schedules are the responsibility of the Plan's management. The financial statements of the Plan as of December 31, 2010, were audited by other auditors. As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the Plan administrator instructed the other auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by Fidelity Management Trust Company, the Trustee of the Plan. Their report, dated July 29, 2011, indicated that (a) because of the significance of the information that they did not audit, they were unable to, and did not, express an opinion on the financial statements taken as a whole, and (b) the form and content of the information included in the financial statements, other than that derived from the information certified by the Trustee, were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under the ERISA, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in *Note 4*, which was certified by Fidelity Management Trust Company, the Trustee of the Plan, except for comparing such information with the related information included in the 2011 financial statements and supplemental schedules. 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 and for the year ended December 31, 2011, that the information provided to the Plan administrator by the Trustee is complete and accurate.

Because of the significance of the information in the Plan's 2011 financial statements and supplemental schedules that we did not audit, we are unable to, and do not, express an opinion on the accompanying 2011 financial statements and supplemental schedules taken as a whole. The supplemental schedules are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the DOL's Rules and Regulations for Reporting and Disclosure under the ERISA.

The Plan Administrators and Participants of
Key Brand Entertainment, Inc. 401(k) and Profit Sharing Plan
Re: Independent Auditors' Report

The form and content of the information included in the 2011 financial statements and supplemental schedules, other than that derived from the information certified by the Trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under the ERISA.



Briggs & Veselka Co.
Houston, Texas

July 9, 2013

KEY BRAND ENTERTAINMENT, INC. 401(K) AND PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2011 AND 2010

	2011	2010
ASSETS		
Investments at fair value:		
Money market fund	**$ 432,610**	$ 349,053
Mutual funds	**4,117,549**	3,447,044
Total investments at fair value	**4,550,159**	3,796,097
Receivables:		
Participant contributions	**35,099**	15,823
Employer contribution	**9,795**	4,798
Notes receivable from participants	**42,462**	57,821
Total receivables	**87,356**	78,442
NET ASSETS AVAILABLE FOR BENEFITS	**$ 4,637,515**	$ 3,874,539

The accompanying notes are an integral part of these financial statements.

KEY BRAND ENTERTAINMENT, INC. 401(K) AND PROFIT SHARING PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2011

ADDITIONS

Additions to net assets attributed to:	
Dividends and interest	$ 111,689
Interest income on notes receivable from participants	3,078
Contributions:	
Participant	904,636
Employer	270,432
Rollovers	584,956
Total contributions	1,760,024
Total additions	1,874,791

DEDUCTIONS

Deductions from net assets attributed to:	
Net depreciation in fair value of investments	269,963
Benefits paid to participants or beneficiaries	840,942
Administrative expenses	910
Total deductions	1,111,815
Net increase in net assets	762,976
Net assets available for benefits, beginning of year	3,874,539
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	$ 4,637,515

The accompanying notes are an integral part of these financial statements.

NOTE 1 – DESCRIPTION OF PLAN

The Key Brand Entertainment, Inc. 401(k) and Profit Sharing Plan (the Plan) is a qualified retirement plan sponsored by Key Brand Entertainment, Inc. (the Company) to enable eligible employees to save for retirement. The Plan was effective January 1, 2008, and was amended as of November 22, 2010. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The summary of significant provisions of the Plan presented below provides general information. Participants should refer to the Plan document and trust agreement for a more complete description of the Plan's provisions.

Employee Participation – Employees become eligible to participate in the Plan upon completion of six months of service and attainment of age 21. An employee will enter the Plan on the first day of the month after meeting the requirements. Union and leased employees are not eligible to participate.

Contributions – Participants may elect to defer up to 90% of eligible compensation into the Plan. The total participant contribution in any year is subject to certain limitations of the Internal Revenue Code (IRC). Participants may increase, decrease, suspend, or resume their deferral contributions on the first day of each month. In addition, participants who are projected to be age 50 or older by the end of the calendar year may make additional catch-up contributions.

The Company may make discretionary matching contributions equal to a percentage of the participant's contributions, to be determined annually by the Company. For the Plan year ended December 31, 2011, the Company made a matching contribution equal to 50% of the participant's contribution up to a maximum of 5% of the participant's compensation. The Company may also make a discretionary nonelective contribution. The Company did not make a nonelective contribution for the year ended December 31, 2011.

Participants can roll over part or all of an eligible rollover distribution they have received from an eligible retirement plan into this Plan as a rollover contribution.

Participant Accounts – Each participant's account is credited with the participant's contribution, employer contributions, and an allocation of Plan earnings or losses. Participant accounts may also be charged with an allocation of certain administrative expenses. Allocations are based on the participant earnings, account balances, or specific participant transactions. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options – Participants direct the investment of their account balances in various investment securities offered by the Plan. Participants are responsible for investment decisions under the Plan and any resulting investment activity. Participants can change their investment options among the various investment securities either through direct transfers from one fund to another or by changing the allocation of future contributions. The Plan currently offers various mutual funds and a money market fund as investment options.

Vesting – Participants are immediately vested in their contributions and the actual earnings or losses thereon. Vesting in the Company's contribution portion of their accounts is based upon the elapsed time method. Employees who are members of certain classes receive different vesting schedules; if the employee was hired prior to January 23, 2008, they are on a five-year vesting schedule (20%, 40%, 60%, 80%, and 100%), and if the employee was hired after January 23, 2008, then they are on a three-year vesting schedule (20%, 50%, and 100%). Participants are 100% vested upon normal retirement age regardless of service.

Forfeited Accounts – The non-vested portion of a terminated participant's account is called a forfeiture. Forfeitures are retained in the Plan and may first be used to pay administrative expenses. Any remaining amounts will be used to reduce future employer contributions payable under the Plan. At December 31, 2011 and 2010, forfeited non-vested accounts totaled $30,016 and $4,696, respectively. For the year ended in December 31, 2011, the Company utilized no forfeitures.

Notes Receivable From Participants – Loans are made available to all qualifying participants on a reasonably equivalent basis. The minimum loan is $1,000 and the maximum amount is the lesser of one-half of the participant's vested account balance or $50,000 reduced by the highest outstanding loan balance in the participant's account for the prior 12-month period. The loans are adequately secured by the vested account balance. The loans are made for terms not to exceed five years unless the loan is used to acquire a principal residence, in which case, the loan may not exceed 10 years. All loans bear a reasonable rate of interest determined by the Plan administrator. Principal and interest are repaid ratably through payroll deductions. A participant may have only one loan outstanding at any given time.

Payment of Benefits – The Plan allows the following types of in service withdrawals: hardship withdrawals, withdrawals after age 59½, withdrawals after age 70½, withdrawals after normal retirement age, and withdrawals of rollover contributions. Hardship withdrawals must satisfy certain immediate and heavy financial needs of the participant.

Participants, or in certain cases their designated beneficiary or beneficiaries, may request a distribution of their vested account balances based on any of the following events: death, disability, retirement, minimum required distributions, or termination of employment. Participants vested account balances will be paid as a non-rollover distribution, a direct rollover distribution, or a combination non-rollover distribution and direct rollover distribution. If the value of the participant's account is less than $1,000, the payment will be made in cash in a single lump sum.

Administrative Expenses – All administrative expenses, unless paid by the Company, are paid by the Plan. Investment fees are generally assessed as a percentage of assets invested, and are deducted directly from investment returns. Plan administration fees cover the day-to-day expenses of the Plan for recordkeeping, accounting, legal and trustee services. These costs are either covered by investment fees that are deducted directly from investment returns, paid directly by the Company, or are passed through to the participants in the Plan. Transaction-based fees are associated with optional services offered under the Plan, and are charged directly to the participant based on use of a particular Plan feature, such as a Plan loan.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting – The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates – The preparation of financial statements in conformity with GAAP requires the Company to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition – Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See *Note 3* for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net depreciation includes Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable From Participants – Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent loans are treated as distributions based upon the terms of the Plan document.

Benefit Payments – Benefits are recorded when paid. There were no amounts allocated to participants who elected to withdraw from the Plan as of December 31, 2011, but did not receive a complete distribution.

Recent Accounting Pronouncements – In May 2011, the Financial Accounting Standards Board (FASB) issued Accountings Standards Update (ASU) 2011-04, *Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRSs*. ASU 2011-04 amended FASB Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, to converge the fair value measurement guidance in GAAP and International Financial Reporting Standards. Some of the amendments clarify the application of exiting fair value measurement requirements, while other amendments change a particular principle in ASC 820. In addition, ASU 2011-04 requires additional fair value disclosures, although certain of these new disclosures will not be required for nonpublic entities. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. The adoption of this pronouncement is not expected to have a material impact on the Plan's financial statements.

Subsequent Events – The Plan has evaluated subsequent events through July 9, 2013, the date the financial statements were available to be issued.

NOTE 3 – FAIR VALUE MEASUREMENTS

FASB ASC 820 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 and 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 as follows:

- **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 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.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2011 and 2010.

Money Markey Fund – Valued at cost, which approximates fair value.

Mutual Funds – Valued at the net asset value of shares held by the Plan at year-end.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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.

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

	December 31, 2011			
	Level 1	Level 2	Level 3	Total
Money market fund	**$ 432,610**	**$ -**	**$ -**	**$ 432,610**
Mutual funds:				
Balanced/hybrid fund	**417,511**	**-**	**-**	**417,511**
Bond fund	**373,984**	**-**	**-**	**373,984**
International/global funds	**366,190**	**-**	**-**	**366,190**
Large blend fund	**175,663**	**-**	**-**	**175,663**
Large growth fund	**287,041**	**-**	**-**	**287,041**
Large value fund	**182,306**	**-**	**-**	**182,306**
Lifecycle funds	**1,341,939**	**-**	**-**	**1,341,939**
Mid blend fund	**372,871**	**-**	**-**	**372,871**
Mid growth fund	**102,841**	**-**	**-**	**102,841**
Mid value fund	**138,560**	**-**	**-**	**138,560**
Small growth fund	**135,087**	**-**	**-**	**135,087**
Small value fund	**223,556**	**-**	**-**	**223,556**
Total assets at fair value	**$ 4,550,159**	**$ -**	**$ -**	**$ 4,550,159**

	December 31, 2010			
	Level 1	Level 2	Level 3	Total
Money market fund	$ 349,053	$ -	$ -	$ 349,053
Mutual funds:				
Bond fund	319,205	-	-	319,205
Income fund	227,485	-	-	227,485
International funds	440,967	-	-	440,967
Large blend fund	148,054	-	-	148,054
Large growth fund	304,772	-	-	304,772
Large value fund	192,642	-	-	192,642
Mid cap blend fund	292,909	-	-	292,909
Mid cap growth fund	106,690	-	-	106,690
Mid cap value fund	135,015	-	-	135,015
Retirement income fund	16,889	-	-	16,889
Small blend fund	84,869	-	-	84,869
Small value fund	133,911	-	-	133,911
Target date funds	1,043,636	-	-	1,043,636
Total assets at fair value	$ 3,796,097	$ -	$ -	$ 3,796,097

There were no significant transfers between Level 1 and Level 2 investments during the year ended December 31, 2011.

NOTE 4 – INFORMATION CERTIFIED BY TRUSTEE (UNAUDITED)

The Company has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company (the Trustee) has certified to the completeness and accuracy of all investments reflected on the accompanying statements of net assets available for benefits as of December 31, 2011 and 2010, *Note 5*, and the supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2011, and the related investment activity reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2011.

The Company instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information certified by the Trustee of the Plan, except for comparing such information to the Plan's financial statements and supplemental schedules.

NOTE 5 – INVESTMENTS (UNAUDITED)

At December 31, 2011 and 2010, all investments of the Plan were participant-directed. The following presents investments that represent 5% or more of the Plan's net assets as of December 31:

	2011	2010
Fidelity Retirement Money Market Portfolio	**$ 432,610**	$ 349,053
Fidelity Balanced Fund	**417,511**	227,485
Fidelity Capital Appreciation Fund	**287,041**	304,772
Fidelity Freedom 2020 Fund	**374,258**	319,834
Fidelity International Discovery Fund	**282,244**	317,272
Fidelity Leveraged Company Stock Fund	**372,871**	292,909
Fidelity Total Bond Fund	**373,984**	319,205

During 2011, the Plan's investments in mutual funds (including gains and losses on investments bought and sold, as well as held during the year) depreciated in fair value by $269,963.

NOTE 6 – PLAN TERMINATION

The Company has no legal or contractual obligation to make annual contributions to or to continue the Plan. The Company reserves the right to terminate the Plan at any time. In the event the Plan should terminate, each participant affected by such termination shall have a vested interest in their account of 100%. The Company will facilitate the distribution of account balances in single lump sum payment to each participant until all assets have been distributed by the Trustee.

NOTE 7 – PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of mutual funds and a money market fund managed by the Trustee. Therefore, these transactions qualify as party-in-interest transactions; however, they are exempt from the prohibited transactions rules under ERISA. Fees paid by the Plan for the investment management services are included with net depreciation in fair value of investments.

NOTE 8 – TAX STATUS

The Company adopted Fidelity Management & Research Co.'s volume submitter profit sharing plan with CODA which received a favorable opinion letter from the Internal Revenue Service (IRS) on March 31, 2008. The Plan has not received a determination letter specific to the Plan itself; however, the Company believes that the Plan, including amendments, was designed and is being operated in compliance with the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires the Company to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain tax position that more-likely-than-not would not be sustained upon examination by the IRS. The Company has analyzed tax positions taken by the Plan and has concluded that as of December 31, 2011, there are no uncertain positions taken, or expected to be taken, that would require recognition of a liability 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 Company believes it is no longer subject to income tax examinations for years that are considered closed for tax filing purposes.

NOTE 9 – RISKS AND UNCERTAINTIES

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

NOTE 10 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2011 and 2010 to Form 5500:

	2011	2010
Net assets available for benefits per the financial statements	**$ 4,637,515**	$ 3,874,539
Participant contributions receivable	**(35,099)**	(15,823)
Employer contribution receivable	**(9,795)**	(4,798)
Net assets available for benefits per the Form 5500	**$ 4,592,621**	$ 3,853,918

The following is a reconciliation of total contributions per the financial statements for 2011 to Form 5500:

Total contributions per the financial statement	$ 1,760,024
Add: participant contributions receivable at December 31, 2010	15,823
Add: employer contribution receivable at December 31, 2010	4,798
Less: participant contributions receivable at December 31, 2011	(35,099)
Less: employer contributions receivable at December 31, 2011	(9,795)
Total contributions per Form 5500	$ 1,735,751

NOTE 11 – PROHIBITED TRANSACTIONS

During 2008, 2009, 2010, and 2011, the Company did not remit participant contributions to the Plan in a timely manner, as defined by ERISA. The delinquent contributions in 2008, 2009, and 2010 were fully corrected in 2011. These contributions are considered nonexempt prohibited transactions. The nonexempt transactions do not affect the tax status determination of the Plan. Related excise taxes were paid for the 2008, 2009, and 2010 transactions and are due from the Company for the 2011 transactions.

KEY BRAND ENTERTAINMENT, INC. 401(K) AND PROFIT SHARING PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR-END)
DECEMBER 31, 2011

Plan Sponsor Number: 20-1320334
Plan Number: 001

(a) *Party-in-Interest	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
*	Fidelity Retirement Money Market Portfolio	Money market fund	**	$ 432,610
*	Fidelity Balanced Fund	Mutual fund	**	417,511
*	Fidelity Capital Appreciation Fund	Mutual fund	**	287,041
*	Fidelity Freedom 2000 Fund	Mutual fund	**	48,158
*	Fidelity Freedom 2005 Fund	Mutual fund	**	21,424
*	Fidelity Freedom 2010 Fund	Mutual fund	**	179,930
*	Fidelity Freedom 2015 Fund	Mutual fund	**	60,575
*	Fidelity Freedom 2020 Fund	Mutual fund	**	374,258
*	Fidelity Freedom 2025 Fund	Mutual fund	**	48,109
*	Fidelity Freedom 2030 Fund	Mutual fund	**	82,440
*	Fidelity Freedom 2035 Fund	Mutual fund	**	100,735
*	Fidelity Freedom 2040 Fund	Mutual fund	**	192,192
*	Fidelity Freedom 2045 Fund	Mutual fund	**	121,775
*	Fidelity Freedom 2050 Fund	Mutual fund	**	80,322
*	Fidelity Freedom Income Fund	Mutual fund	**	32,021
*	Fidelity International Discovery Fund	Mutual fund	**	282,244
*	Fidelity Leveraged Company Stock Fund	Mutual fund	**	372,871
*	Fidelity Mid Cap Growth Fund	Mutual fund	**	102,841
*	Fidelity Small Cap Value Fund	Mutual fund	**	223,556
*	Fidelity Stock Selector Small Cap	Mutual fund	**	135,087
*	Fidelity Large Cap Value Fund	Mutual fund	**	182,306
*	Fidelity Total Bond Fund	Mutual fund	**	373,984
*	Fidelity Value Fund	Mutual fund	**	138,560
*	Spartan 500 Index Fund Investor Class	Mutual fund	**	175,663
*	Spartan International Index Fund	Mutual fund	**	83,946
*	Participant loans	Interest rate range: 6.00% to 9.25%	-	42,462
		Total		$ 4,592,621

* A party-in-interest as defined by ERISA.
** Cost information is not required as these assets are participant-directed.

See independent auditors' report.

KEY BRAND ENTERTAINMENT, INC. 401(K) AND PROFIT SHARING PLAN
SCHEDULE H, LINE 4a – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
DECEMBER 31, 2011

EIN: 20-1320334
Plan Number. 001

Participant Contributions Transferred Late to Plan	Total that Constitutes Nonexempt Prohibited Transactions: Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
Check here if late participant loan repayments are included: participant loan repayments are included: ☒				
$ 225,582 *	$ 225,582	$ -	$ -	$ 150,037 **

* This represents the total amount of participant contributions and loan repayments that were withheld from employees, but not remitted timely into the trust, by the Plan sponsor. This amount includes untimely remittances of $225,582 in 2011.

** During 2011, the Company transmitted lost earnings to the Plan, using the methodology of the DOL's Volutnary Fiduciary Correction Program (VFCP), and they have filed a Form 5339, Return of Excise Taxes Related to Employee Benefit Plans.

See independent auditors' report.

Summary Annual Report

For Key Brand Entertainment, Inc. 401(k) and Profit Sharing Plan

This is a summary of the annual report for Key Brand Entertainment, Inc. 401(k) and Profit Sharing Plan, Employer Identification Number 20-1320334, Plan No. 001 for the period January 1, 2011 through December 31, 2011. The annual report has been filed with the Employee Benefits Security Administration, U.S. Department of Labor, as required under the Employee Retirement Income Security Act of 1974 (ERISA).

Basic Financial Statement

Benefits under the plan are provided through a trust fund. Plan expenses were $841,852. These expenses included $910 in administrative expenses and $840,942 in benefits paid to participants and beneficiaries. A total of 427 persons were participants in or beneficiaries of the plan at the end of the plan year.

The value of plan assets, after subtracting liabilities of the plan, was $4,592,621, as of December 31, 2011 compared to $3,853,918 as of January 1, 2011. During the plan year, the plan experienced an increase in its net assets of $738,703. This increase includes unrealized appreciation and depreciation in the value of plan assets; that is, the difference between the value of the plan's assets at the end of the year and the value of the assets at the beginning of the year or the cost of assets acquired during the year. The plan had total income of $1,580,555, including employer contributions of $265,435, employee contributions of $885,360, other contributions of $584,956, and losses from investments of $155,196.

Your Rights To Additional Information

You have the right to receive a copy of the full annual report, or any part thereof, on request. The items listed below are included in that report:

1. financial information and information on payments to service providers;
2. an accountant's report;
3. assets held for investment;

To obtain a copy of the full annual report, or any part thereof, write or call Key Brand Entertainment, Inc., 1619 Broadway 9th floor, New York, NY 10019, (917) 421-5481.

You also have the right to receive from the Plan Administrator, on request and at no charge, a statement of the assets and liabilities of the plan and accompanying notes, or a statement of income and expenses of the plan and accompanying notes, or both. If you request a copy of the full annual report from the Plan Administrator, these two statements and accompanying notes will be included as part of that report.

You also have the legally protected right to examine the annual report at the main office of the plan at Key Brand Entertainment, Inc., 1619 Broadway 9th floor, New York, NY 10019, and at the U.S. Department of Labor in Washington, D.C. or to obtain a copy from the U.S. Department of Labor upon payment of copying costs. Requests to the Department should be addressed to: Public Disclosure Room, N1513, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue, N.W., Washington, D.C. 20210.