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
W.K.S. RESTAURANT CORPORATION 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1999

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

W.K.S. RESTAURANT CORPORATION

2735 CARSON STREET, SUITE 200
LAKEWOOD, CA 90712-4036

2b Employer Identification Number (EIN)
33-0257012

2c Sponsor's telephone number
562-425-1402

2d Business code (see instructions)
722511

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	MATTHEW MCGUINNESS
	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 [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address	**3b** Administrator's EIN	
	3c Administrator's telephone number	
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:	**4b** EIN	
a Sponsor's name	**4c** PN	

5	Total number of participants at the beginning of the plan year	**5**	724
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**	541
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	66
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	607
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	607
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	167
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2A 2E 2H 2J 2K

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)	[X]	Trust
(4)	[ ]	General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

(1)	[X]	**R** (Retirement Plan Information)
(2)	[ ]	**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)	[ ]	**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1)	[X]	**H** (Financial Information)
(2)	[ ]	**I** (Financial Information – Small Plan)
(3)	[ ]	**A** (Insurance Information)
(4)	[X]	**C** (Service Provider Information)
(5)	[ ]	**D** (DFE/Participating Plan Information)
(6)	[ ]	**G** (Financial Transaction Schedules)

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

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
W.K.S. RESTAURANT CORPORATION

D Employer Identification Number (EIN)
33-0257012

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

CHARLES SCHWAB TRUST COMPANY

42-1558009

(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)

HOLTHOUSE CARLIN & VAN TRIGT, LLP

95-4345526

(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?
10	NONE	12885	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

TRI-AD ACTUARIES, INC.

95-2887986

(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?
13 15 37 50	NONE	11175	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

KEYSTONE PRIVATE EQUITY

(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?
28	NONE	3669	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
CHARLES SCHWAB & CO., INC.	59	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.
ALLIANZ FUNDS 33-0457728	RANGE OF 0.00 - 0.02% OF AVERAGE DAILY BALANCE OF ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CHARLES SCHWAB & CO., INC.	59	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.
AMERICAN BEACON 75-2401150	RANGE OF 0.00 - 0.02% OF AVERAGE DAILY BALANCE OF ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CHARLES SCHWAB & CO., INC.	59	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.
AMERICAN CENTURY INVESTMENTS 43-0821857	RANGE OF 0.00 - 0.02% OF AVERAGE DAILY BALANCE OF ASSETS

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
CHARLES SCHWAB & CO., INC.	59	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.
BLACKROCK 04-6171663	RANGE OF 0.00 - 0.02% OF AVERAGE DAILY BALANCE OF ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CHARLES SCHWAB & CO., INC.	59	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.
BUFFALO 48-1069845	RANGE OF 0.00 - 0.02% OF AVERAGE DAILY BALANCE OF ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CHARLES SCHWAB & CO., INC.	59	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.
DREYFUS 13-2614959	RANGE OF 0.00 - 0.02% OF AVERAGE DAILY BALANCE OF ASSETS

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
CHARLES SCHWAB & CO., INC.	59	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.
FEDERATED 25-1111467	RANGE OF 0.00 - 0.02% OF AVERAGE DAILY BALANCE OF ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CHARLES SCHWAB & CO., INC.	59	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.
LAZARD 20-4571006	RANGE OF 0.00 - 0.02% OF AVERAGE DAILY BALANCE OF ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CHARLES SCHWAB & CO., INC.	59	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.
NORTHERN FUNDS 39-1777365	RANGE OF 0.00 - 0.02% OF AVERAGE DAILY BALANCE OF ASSETS

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
CHARLES SCHWAB & CO., INC.	59	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.
RAINIER 91-1457076	RANGE OF 0.00 - 0.02% OF AVERAGE DAILY BALANCE OF ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CHARLES SCHWAB & CO., INC.	59	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.
RUSSELL 91-1151059	RANGE OF 0.00 - 0.02% OF AVERAGE DAILY BALANCE OF ASSETS

(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
W.K.S. RESTAURANT CORPORATION 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
W.K.S. RESTAURANT CORPORATION

D Employer Identification Number (EIN)
33-0257012

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	92741	241182
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	4207	0
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	23472	35251
(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)	0	
(5) Partnership/joint venture interests	1c(5)	219300	239853
(6) Real estate (other than employer real property)	1c(6)	358823	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	35793	33188
(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)	569631	873826
(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	1303967	1423300
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	4320	6401
k Total liabilities (add all amounts in lines 1g through1j)	1k	4320	6401
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	1299647	1416899

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)	73027	
(B) Participants	2a(1)(B)	219219	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		292246
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	2322	
(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)	1802	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		4124
(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)	50812	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		50812
(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)	6718	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		6718

		(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)		65129
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		419029
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	273991	
(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)		273991
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)	12885	
(2) Contract administrator fees	2i(2)	11175	
(3) Investment advisory and management fees	2i(3)	3669	
(4) Other	2i(4)	57	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		27786
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		301777
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		117252
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: HOLTHOUSE CARLIN & VAN TRIGHT, LLP **(2)** EIN: 95-4345526

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		194568
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		200000
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		239853
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If "Yes," enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

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
W.K.S. RESTAURANT CORPORATION 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
W.K.S. RESTAURANT CORPORATION

D Employer Identification Number (EIN)
33-0257012

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**

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): 33-6265476

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):

HCVT CERTIFIED PUBLIC ACCOUNTANTS | HOLTHOUSE CARLIN & VAN TRIGT LLP

October 14, 2013

To the Trustee of the
W.K.S. Restaurant Corporation 401(k) Profit Sharing Plan
c/o Mr. Matt McGuinness
Executive Vice President/Chief Financial Officer
WKS Holding Corporation
2735 Carson Street, Suite 200
Lakewood, California 90712

We have conducted a DOL limited-scope audit of the financial statements of the W.K.S. Restaurant Corporation 401(k) Profit Sharing Plan for the year ended December 31, 2012 and have issued our report thereon dated October 14, 2013. As permitted by 29 CR 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 to those financial statements. Because of the significance of the information that we did not audit, we are unable to, and have not, expressed an opinion on those financial statements and schedules taken as a whole. We did, however, audit the form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, in accordance with auditing standards generally accepted in the United States of America and found them to be presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated June 6, 2013. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the W.K.S. Restaurant Corporation 401(k) Profit Sharing Plan are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2012. We noted no transactions entered into by the Plan during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

Note 2 – Estimates
Note 2 – Investment Valuation and Income Recognition
Note 2 – Concentration of Risk
Note 2 – Fair Value
Note 5 – Party-In-Interest Transactions
Note 7 – Delinquent Participant Contributions

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Misstatements identified by us during the audit have been provided in Exhibit I of the management representation letter. We communicated to the plan administrator the material misstatements, which were recorded in the financial statements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 14, 2013.

Other Audit Findings or Issues

We may discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

During our testing of distributions we noted two participants that appear to be incorrectly vested and that support for hours to calculate the vesting percentages has not been retained. We suggest that you work with your prior payroll provided to obtain the hours necessary to calculate vesting for distributions. We also suggest reviewing all distributions with forfeitures during the year to verify they are properly vested.

This information is intended solely for the use of the Plan Committee and management of W.K.S. Restaurant Corporation and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



HOLTHOUSE CARLIN & VAN TRIGT LLP

cc: Paul Tanner

HCVT CERTIFIED PUBLIC ACCOUNTANTS
HOLTHOUSE CARLIN & VAN TRIGT LLP

W.K.S. RESTAURANT CORPORATION
401(k) PROFIT SHARING PLAN

FINANCIAL STATEMENTS,
SUPPLEMENTAL SCHEDULES,
AND
INDEPENDENT AUDITOR'S REPORT
DECEMBER 31, 2012

W.K.S. RESTAURANT CORPORATION 401(K) PROFIT SHARING PLAN

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All other schedules have been omitted as not applicable.

HCVT CERTIFIED PUBLIC ACCOUNTANTS | HOLTHOUSE CARLIN & VAN TRIGT LLP

Independent Auditor's Report

To the Plan Committee of the
W.K.S. Restaurant Corporation 401(k) Profit Sharing Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the W.K.S. Restaurant Corporation 401(k) Profit Sharing Plan (the "Plan"), which comprise the statement of net assets available for plan benefits as of December 31, 2012, and the related statement of changes in net assets available for plan 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 2012 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 on the 2012 financial statements.

Basis for Disclaimer of Opinion on the 2012 Financial Statements

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 Charles Schwab Trust Company, the Trustee of the Plan, except for comparing such information with the related information included in the 2012 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 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 on the 2012 Financial Statements

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* on the 2012 Financial Statements paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2012 financial statements. Accordingly, we do not express an opinion on the 2012 financial statements.

Report on 2011 Financial Statements

We have audited the accompanying financial statement of W.K.S. Restaurant Corporation 401(k) Profit Sharing Plan, which comprise the statement of the net assets available for benefits as of December 31, 2011, and in our report dated October 12, 2012, we expressed our opinion that such financial statement presents fairly, in all material respects, net assets available for benefits of the Plan as of December 31, 2011, and the changes in net assets available for benefits for the year ended December 31, 2011, in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Schedules

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2012 and the Schedule of Delinquent Participant Contributions for the year ended December 31, 2012 are 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 are presented for the purpose of additional analysis and are 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 these supplemental schedules.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the 2012 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 DOL Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Contributions were deposited to the Plan on various dates during 2008 through 2011 and earnings restitution of $2,323 was deposited on February 29, 2012.



Westlake Village, California
October 14, 2013

W.K.S. RESTAURANT CORPORATION 401(k) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

DECEMBER 31, 2012 AND 2011

	2012	2011
Assets:		
Investments:		
Participant-directed investments, at fair value	$ 911,333	$ 593,883
Nonparticipant-directed investments, at fair value	478,779	670,083
Total investments	1,390,112	1,263,966
Contribution receivables:		
Participants' contributions	-	4,207
Total contribution receivables	-	4,207
Notes receivable:		
Participant loans	33,188	35,794
Total assets	1,423,300	1,303,967
Liabilities:		
Corrective distributions	-	16,669
Accrued expenses	6,401	4,320
Total liabilities	6,401	20,989
Net assets available for plan benefits	$ 1,416,899	$ 1,282,978

See notes to financial statements.

W.K.S. RESTAURANT CORPORATION 401(k) PROFIT SHARING PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2012

Additions:	
Investment income:	
Net appreciation in fair value of investments	$ 71,847
Interest income on participant loans	1,802
Interest and dividend income on investments	53,134
Net investment income	126,783
Contributions:	
Company	73,027
Participants	219,219
Total contributions	292,246
Total additions	419,029
Deductions:	
Benefits paid to participants	257,322
Administrative expenses	27,786
Total deductions	285,108
Net increase	133,921
Assets available for plan benefits:	
Beginning of year	1,282,978
End of year	$ 1,416,899

See notes to financial statements.

NOTE 1. PLAN DESCRIPTION

The following description of the W.K.S. Restaurant Corporation 401(k) Profit Sharing Plan (the "Plan") provides only general information. Participants and other interested parties should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution profit sharing plan covering all employees of W.K.S. Restaurant Corporation (the "Company" or the "Plan Sponsor") who have one year of consecutive service and are age 21 or older. The Plan Sponsor is the plan administrator and controls and manages the operation and administration of the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions

Each year, subject to Plan and Internal Revenue Code ("IRC") provisions, participants may contribute up to 100 percent of pretax annual compensation, as defined in the Plan. Participants elect to have their accounts invested among several types of investments offered by the Plan. Participants may also contribute amounts representing distributions from other eligible retirement plans, as defined in the Plan.

The Plan provides for a Company safe harbor matching contribution. The Company matches 100 percent of deferrals up to three percent of eligible compensation plus 50 percent of deferrals up to the next two percent of eligible compensation. The Company made safe harbor matching contributions of $73,027, net of forfeitures of $60,000, for the year ended December 31, 2012. The Company may also make discretionary profit sharing contributions to the Plan, which is allocated to participants who have completed at least 1,000 hours of service during the Plan year and are employed on the last day of the Plan year. During 2012, there were no discretionary profit sharing contributions to the Plan.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of the Company's contribution and Plan earnings, and charged with any withdrawals or distributions requested by the participant, investment losses and allocation of administrative expenses, if applicable. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are fully vested in the value of their respective salary deferral contributions. In accordance with the safe-harbor provisions of the IRC, participants are 100 percent vested in the safe-harbor Company matching contributions. Vesting in the Company's discretionary profit sharing contribution portion of their accounts is based on the type of contribution and years of service. Participants are vested in Company discretionary profit sharing contributions at 20 percent after two years of service and an additional 20 percent each year thereafter until 100 percent vested upon six years of service. While still employed by the Company, if a participant dies or reaches normal retirement age, the participant becomes 100 percent vested.

NOTE 1. PLAN DESCRIPTION (Continued)

Forfeitures

Forfeitures can be used to pay Plan administrative expenses first, then to reduce Company contributions. During the year ended December 31, 2012, forfeitures of $60,000 were used to reduce Company contributions. As of December 31, 2012, forfeitures of $53,205 are available for future use.

Participant Loans

Participants may borrow from their vested fund accounts up to a maximum equal to the lesser of $50,000 less the highest outstanding loan balance during the prior 12 months or 50 percent of their vested account balance with a minimum loan of $1,000. The loans are stated at the unpaid principal amount, secured by the balance in the participant's account and bear interest at 5.25 percent. Principal and interest is paid ratably through payroll deductions.

Payment of Benefits

On termination of service due to death, disability, retirement, or for other reasons, a participant will receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. Installment payments or partial withdrawals are allowed for required minimum distributions only.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States of America, primarily from data provided by Charles Schwab Trust Company (the "Trustee").

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator 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.

Concentration of Credit Risk

The Plan has exposure to credit risk to the extent that its investments are subject to market and interest rate fluctuations that may materially affect the value of the investment balances.

The Plan maintains cash balances that may exceed amounts insured by the Federal Deposit Insurance Corporation. The Company believes the Plan is not exposed to any significant or additional credit risk as a result of these concentrations.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Administrative Expenses

Administrative expenses incidental to the administration of the Plan, including administrative expenses of the Trustee, recordkeeper, and independent public accountants may be paid by the Plan. Expenses not paid by the Company are paid by the Plan.

Most investments have fees which reduce the overall return on assets. The net appreciation of investments is reflected net of these fees.

Benefits Payable to Participants

Benefits are recorded when paid.

Investment Valuation and Income Recognition

Participant-directed and nonparticipant-directed investments in, available for sale, mutual funds and equity investments are recorded at fair value. Investments in participant-directed mutual funds are valued daily. Investments in nonparticipant-directed assets are valued at year end and are recoded at fair value. Interest income is recorded on an accrual basis. Dividend income is included in net appreciation of investments.

Fair Value

The Plan accounts for its financial instruments using a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The fair value measurement hierarchy is based on three levels of inputs, of which the first two are considered observable and the last unobservable.

The three levels of the fair value hierarchy are the following:

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

Level 2 Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are inactive; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

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

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value (Continued)

The 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, 2012 and 2011.

Cash – Cash is at par and valued at fair value and therefore classified as Level 1 within the valuation hierarchy.

Mutual Funds – This category consists of publicly traded funds of registered investment companies. The net asset value of the mutual fund's shares is quoted on the exchange where the fund is actively traded and therefore classified as Level 1 within the valuation hierarchy.

Money Market Fund – This category consists of a publicly traded money market fund that significantly invests in high-quality short-term money market investments issued by U.S. and foreign issuers. The net asset value of the money market fund is quoted on the exchange where the fund is actively traded and therefore classified as Level 1 within the valuation hierarchy.

Limited Partnership – This investment (the "Partnership") consists of a limited partner investment in a limited partnership that invests in private equity funds. The Plan's investment in the Partnership represents a 0.68 percent ownership percentage as of December 31, 2012 and 2011. Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurements*, permits the Partnership, as a practical expedient, to estimate the fair value of its investments in underlying funds based on their respective net asset values per share or their equivalent if the net asset value of the underlying funds are calculated in a manner consistent with the measurement principles of FASB ASC 946, *Investment Companies – Financial Services*. The Partnership uses the practical expedient to estimate the fair value of its investments in the underlying funds. These underlying funds have been valued based on inputs that are unobservable and significant to the overall fair value measurement. Due to the inherent uncertainty of valuation, those estimated fair values may differ significantly from the values that would have been used had a ready market for the investment existed. The investment in the limited partnership is therefore classified as Level 3 within the valuation hierarchy.

Mortgage Loan – This category consists of a third trust deed mortgage that is short term in nature. The mortgage loan is valued at the unpaid principal and interest amounts which approximates fair value. The investment in the mortgage loan is therefore classified as Level 3 within the valuation hierarchy. The investment in the third trust deed mortgage was repaid during the year ended December 31, 2012.

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.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value (Continued)

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

	Investments at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Cash and Money Market Fund	$ 276,433	$ -	$ -	$ 276,433
Mutual Funds:				
Blend funds	592,034	-	-	592,034
Growth funds	112,179	-	-	112,179
Value funds	139,156	-	-	139,156
Fixed income funds	30,457	-	-	30,457
Limited Partnership	-	-	239,853	239,853
Total investments at fair value	$ 1,150,259	$ -	$ 239,853	$ 1,390,112

	Investments at Fair Value as of December 31, 2011			
	Level 1	Level 2	Level 3	Total
Cash and Money Market Fund	$ 116,212	$ -	$ -	$ 116,212
Mutual Funds:				
Blend funds	412,070	-	-	412,070
Growth funds	58,849	-	-	58,849
Value funds	79,475	-	-	79,475
Fixed income funds	19,238	-	-	19,238
Limited Partnership	-	-	219,299	219,299
Mortgage Loan	-	-	358,823	358,823
Total investments at fair value	$ 685,844	$ -	$ 578,122	$ 1,263,966

The following tables set forth a summary of changes in the fair value of the Plan's Level 3 investments for the year ended December 31, 2012.

	Level 3 Investments For The Year Ended December 31, 2012		
	Limited Partnership	Mortgage Loans	Total
Balance, beginning of year	$ 219,299	$ 358,823	$ 578,122
Unrealized gains related to instruments still held at the reporting date	6,717	-	6,717
Interest income	4	23,780	23,784
Purchase	17,500	-	17,500
Sales	(3,667)	(382,603)	(362,270)
Balance, end of year	$ 239,853	$ -	$ 239,853

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recent Accounting Pronouncement

In July 2013, the FASB issued Accounting Standards Update ("ASU") 2013-09, *Deferral of the Effective Date of Certain Disclosures for Nonpublic Employee Benefit Plans in Update No. 2011-04.* ASU 2013-09 amended indefinitely the effective date of certain required disclosures in ASU 2011-04 (Topic 820) of quantitative information about the significant unobservable inputs used in Level 3 fair value measurements for investments held by a nonpublic employee benefit plan in its plan sponsor's own nonpublic entity equity securities. This amendment is effective upon issuance for financial statements that have not been issued. Management elected to implement ASU 2013-09 immediately and the accompanying notes to the financial statements reflect the provisions of ASU 2013-09.

NOTE 3. INVESTMENTS

Investment options are selected by the Plan Sponsor and include both participant-directed and non-participant-directed. The participants have several investments they can choose from in the participant-directed investments. See the attached Schedule of Assets (Held at End of Year) for a detailed listing of investments.

The following presents investments that represent five percent or more of the Plan's net assets at December 31:

	2012	2011
Farmers & Merchants Bank (Cash Account)	$ 238,926 *	$ 91,961 *
Keystone Private Equity, L.P.	239,853 *	219,299 *
Mortgage Loan	***	358,823 *
Black Rock Equity Dividend Fund	81,265	**
Dreyfus Mid Cap Index Fund	76,460	**
Russell LifePoints 2020 Strategy Fund	134,530	111,515
Russell LifePoints 2030 Strategy Fund	87,734	66,737
Russell LifePoints 2040 Strategy Fund	119,273	93,899
Schwab Institutional Select S&P 500 Fund	94,804	**

* Nonparticipant-directed.
** Less than five percent of net assets at December 31.
*** Fund was not an option in the Plan as of December 31.

For the year ended December 31, 2012, net appreciation of investments in registered investment companies (mutual funds) and limited partnership was $65,130 and $6,717, respectively.

NOTE 4. NONPARTICIPANT-DIRECTED INVESTMENTS

Information about the net assets and the significant components of the changes in net assets relating to the nonparticipant-directed investments is as follows:

	December 31, 2012	December 31, 2011
Net assets:		
Investments:		
Non-interest bearing cash	$ 238,926	$ 91,961
Limited partnership	239,853	219,299
Mortgage loan	-	358,823
	$ 478,779	$ 670,083

	Year Ended December 31, 2012
Changes in net assets:	
Interest income on investments	$ 23,784
Forfeitures used to pay Company contributions	(60,000)
Administrative expenses	(18,051)
Net appreciation of investments	6,717
Benefits paid to participants	(143,754)
	$ 191,304

NOTE 5. PARTY-IN-INTEREST TRANSACTIONS

The Plan's nonparticipant-directed investments are managed by the Plan Sponsor. The Plan Sponsor is the trustee of the nonparticipant-directed investments within the Plan and, therefore, these transactions qualify as party-in-interest transactions for which exemptions exist. The Plan Sponsor did not receive compensation from the Plan for these services.

The Plan's participant-directed investments are held and some are managed by the Trustee. Transactions with the Trustee qualify as party-in-interest transactions for which exemptions exist. The Trustee is paid indirect compensation from the Plan on a formula basis. TRI-AD Actuaries, Inc., the recordkeeper, received $11,175 for administration fees which were paid by the participants through the Plan. The Plan also paid $12,885 to the Plan's independent qualified public accountants.

NOTE 6. FINANCIAL DATA CERTIFIED BY THE TRUSTEE

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the following information was certified by the Trustee, and was not subjected to any auditing procedures performed by the independent public accountants:

a. Participant-directed investments and participant loans as shown in the accompanying statements of net assets available for plan benefits of $911,333 and $33,188, respectively, as of December 31, 2012.

b. Net appreciation of investments of $65,130 out of $71,847, interest and dividend income on investments of $29,930 out of $53,134 and interest income on participant loans of $1,802 as shown in the accompanying statement of changes in net assets available for plan benefits for the year ended December 31, 2012.

c. Total participant-directed assets as of December 31, 2012 as shown in the accompanying Schedule of Assets (Held at End of Year).

NOTE 7. DELINQUENT PARTICIPANT CONTRIBUTIONS

The Company reported certain 2010 contributions that were not remitted timely to the Trustee in accordance with the Department of Labor's ("DOL") regulations. The DOL performed an investigation, which included the period previously reported by the Company, and the DOL determined that additional contributions in 2008 through 2011 were not remitted timely to the Trustee and assessed additional earnings restitution of $2,323. These late remittances and the related earnings restitution are detailed in the attached Schedule of Delinquent Participant Contributions.

NOTE 8. PLAN TERMINATION

The Plan Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their Company contributions.

NOTE 9. FEDERAL INCOME TAX STATUS

The Company adopted a volume submitter plan which is the subject of a favorable tax opinion letter from the IRS dated March 31, 2008. The Company routinely self reviews the administration of the Plan and self-corrects any compliance issues in accordance with the Employee Plans Compliance Resolution System. The Company believes the Plan is currently being operated in compliance with the applicable sections of the IRC, and, therefore believes the Plan is exempt from income taxes. Accordingly, no provision for income taxes has been included in the Plan's financial statements.

NOTE 9. FEDERAL INCOME TAX STATUS (Continued)

Accounting principles generally accepted in the United States of America require Plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2012, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. 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. RECONCILIATION TO FORM 5500

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

Net assets available for plan benefits per the financial statements	$ 1,282,978
Corrective distributions	16,669
Net assets available for plan benefits per the Form 5500	$ 1,299,647

NOTE 11. SUBSEQUENT EVENTS

The Plan Sponsor has evaluated subsequent events through October 14, 2013, which is the date that the financial statements were available to be issued, and determined that there were no transactions that required disclosure in the financial statements.

W.K.S. RESTAURANT CORPORATION 401(k) PROFIT SHARING PLAN

EIN 33-0257012 PLAN #001

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

DECEMBER 31, 2012

	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment	Cost	Current Value
	Farmers & Merchants Bank	Non-interest Bearing Cash	$ 238,926	$ 238,926
	Keystone Private Equity, L.P.	Limited Partnership	265,000	239,853
	Total nonparticipant-directed investments		503,926	478,779
*	Charles Schwab & Co., Inc.	Non-interest Bearing Cash	**	2,256
*	Schwab Investor Money Fund	Money Market Fund	**	35,251
*	American Century Inflation Adjusted Bond Fund	Mutual Fund	**	7,370
*	American Century Zero Coupon 2025	Mutual Fund	**	6,424
*	Federated U.S. Government SEC Fund 1-3 Year Install	Mutual Fund	**	3,169
*	PIMCO Total Return Fund	Mutual Fund	**	13,494
*	American Beacon Large Cap Value Fund	Mutual Fund	**	431
*	Black Rock Equity Dividend Fund	Mutual Fund	**	81,265
*	Buffalo Small Cap Fund	Mutual Fund	**	43,749
*	Dreyfus Mid Cap Index Fund	Mutual Fund	**	76,460
*	Lazard Emerging Markets Equity Open	Mutual Fund	**	53,770
*	Northern Global Real Estate Fund	Mutual Fund	**	1,623
*	Rainer Large Capital Equity Portfolio	Mutual Fund	**	68,430
*	Russell In Retirement Fund	Mutual Fund	**	41,439
*	Russell LifePoints 2020 Strategy Fund	Mutual Fund	**	134,530
*	Russell LifePoints 2030 Strategy Fund	Mutual Fund	**	87,734
*	Russell LifePoints 2040 Strategy Fund	Mutual Fund	**	119,273
*	Schwab Fundamental International Large Company Index Fund	Mutual Fund	**	2,067
*	Schwab Fundamental US Mid Company Index Fund	Mutual Fund	**	37,794
*	Schwab Institutional Select S&P 500 Fund	Mutual Fund	**	94,804
	Total participant-directed investments			911,333
*	Participant Loans	5.25% Interest	**	33,188
	Total			$ 1,423,300

* Indicates a party in interest to the Plan.

** Cost information is not required for participant-directed investments and, therefore, is not included.

See notes to financial statements and accompanying independent auditor's report.

W.K.S. RESTAURANT CORPORATION 401(k) PROFIT SHARING PLAN

EIN 33-0257012 PLAN #001

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2012

		Total that Constitutes Nonexempt Prohibited Transactions:			
Participant Contributions Transferred Late to Plan	Check here if Late Participant Loan Repayments are included	Contributions Not Corrected	Contributions Corrected Outside VFCP*	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 194,568 **	✓	$ -	$ 194,568 **	$ -	$ -

* Voluntary Fiduciary Correction Program

** Contributions were deposited to the Plan on various dates during 2008 through 2011 and earnings restitution of $2,323 was deposited on February 29, 2012.

See notes to financial statements and accompanying independent auditor's report.

W.K.S. RESTAURANT CORPORATION 401(k) PROFIT SHARING PLAN

EIN 33-0257012 PLAN #001

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

FOR THE YEAR ENDED DECEMBER 31, 2012

Identity of party involved	Description of asset	Total number of purchases (sales)	Purchase price	Selling price	Expense incurred with transaction	Cost of asset	Current value of asset, on transaction date	Net gain or (loss)
Single Transactions:								
4394 N. Sheffield Drive Provo, Utah	Third Trust Deed Mortgage	(1)	$ -	$ 382,603	$ -	$ 350,000	$ 358,823	$ 23,780
Farmers & Merchants Bank	Non-interest Bearing Cash	1	$ 382,603	$ -	$ -	$ -	$ 382,603	$ -
Series Transaction:								
Farmers & Merchants Bank	Non-interest Bearing Cash	(33)	$ -	$ 119,941	$ -	$ 119,941	$ 119,941	$ -

See notes to financial statements and accompanying independent auditor's report.

W.K.S. RESTAURANT CORPORATION 401(k) PROFIT SHARING PLAN

EIN 33-0257012 PLAN #001

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

DECEMBER 31, 2012

	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment	Cost	Current Value
	Farmers & Merchants Bank	Non-interest Bearing Cash	$ 238,926	$ 238,926
	Keystone Private Equity, L.P.	Limited Partnership	265,000	239,853
	Total nonparticipant-directed investments		503,926	478,779
*	Charles Schwab & Co., Inc.	Non-interest Bearing Cash	**	2,256
*	Schwab Investor Money Fund	Money Market Fund	**	35,251
*	American Century Inflation Adjusted Bond Fund	Mutual Fund	**	7,370
*	American Century Zero Coupon 2025	Mutual Fund	**	6,424
*	Federated U.S. Government SEC Fund 1-3 Year Install	Mutual Fund	**	3,169
*	PIMCO Total Return Fund	Mutual Fund	**	13,494
*	American Beacon Large Cap Value Fund	Mutual Fund	**	431
*	Black Rock Equity Dividend Fund	Mutual Fund	**	81,265
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*	Dreyfus Mid Cap Index Fund	Mutual Fund	**	76,460
*	Lazard Emerging Markets Equity Open	Mutual Fund	**	53,770
*	Northern Global Real Estate Fund	Mutual Fund	**	1,623
*	Rainer Large Capital Equity Portfolio	Mutual Fund	**	68,430
*	Russell In Retirement Fund	Mutual Fund	**	41,439
*	Russell LifePoints 2020 Strategy Fund	Mutual Fund	**	134,530
*	Russell LifePoints 2030 Strategy Fund	Mutual Fund	**	87,734
*	Russell LifePoints 2040 Strategy Fund	Mutual Fund	**	119,273
*	Schwab Fundamental International Large Company Index Fund	Mutual Fund	**	2,067
*	Schwab Fundamental US Mid Company Index Fund	Mutual Fund	**	37,794
*	Schwab Institutional Select S&P 500 Fund	Mutual Fund	**	94,804
	Total participant-directed investments			911,333
*	Participant Loans	5.25% Interest	**	33,188
	Total			$ 1,423,300

* Indicates a party in interest to the Plan.

** Cost information is not required for participant-directed investments and, therefore, is not included.

See notes to financial statements and accompanying independent auditor's report.

W.K.S. RESTAURANT CORPORATION 401(k) PROFIT SHARING PLAN

EIN 33-0257012 PLAN #001

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

FOR THE YEAR ENDED DECEMBER 31, 2012

Identity of party involved	Description of asset	Total number of purchases (sales)	Purchase price	Selling price	Expense incurred with transaction	Cost of asset	Current value of asset, on transaction date	Net gain or (loss)
Single Transactions:								
4394 N. Sheffield Drive Provo, Utah	Third Trust Deed Mortgage	(1)	$ -	$ 382,603	$ -	$ 350,000	$ 358,823	$ 23,780
Farmers & Merchants Bank	Non-interest Bearing Cash	1	$ 382,603	$ -	$ -	$ -	$ 382,603	$ -
Series Transaction:								
Farmers & Merchants Bank	Non-interest Bearing Cash	(33)	$ -	$ 119,941	$ -	$ 119,941	$ 119,941	$ -

See notes to financial statements and accompanying independent auditor's report.

W.K.S. RESTAURANT CORPORATION 401(k) PROFIT SHARING PLAN

EIN 33-0257012 PLAN #001

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2012

		Total that Constitutes Nonexempt Prohibited Transactions:			
Participant Contributions Transferred Late to Plan	Check here if Late Participant Loan Repayments are included	Contributions Not Corrected	Contributions Corrected Outside VFCP*	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 194,568 **	✓	$ -	$ 194,568 **	$ -	$ -

* Voluntary Fiduciary Correction Program

** Contributions were deposited to the Plan on various dates during 2008 through 2011 and earnings restitution of $2,323 was deposited on February 29, 2012.

See notes to financial statements and accompanying independent auditor's report.

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 ☒ 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: ☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan W.K.S. RESTAURANT CORPORATION
401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1999

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

2735 CARSON STREET, SUITE 200

LAKEWOOD CA 90712-4036

2b Employer Identification Number (EIN) 33-0257012

2c Sponsor's telephone number (562) 425-1402

2d Business code (see instructions) 722511

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	[signature]	10/15/2013	MATTHEW MCGUINNESS
	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)