Summer Infant, Inc. Form 8-K May 08, 2007

OMB APPROVAL

OMB Number: 3235-0060 Expires: January 31, 2008 Estimated average burden

Estimated average burden Hours per response . . . 38.0

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE

SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): May 7, 2007

Summer Infant, Inc.

(Exact Name of Registrant as Specified in Charter)

Delaware (State or Other Jurisdiction 000-51228 (Commission File Number) 20-1994619 (IRS Employer

of Incorporation)

Identification No.)

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KBL Healthcare Acquisition Corp. II

757 Third Avenue, 21st Floor

New York, New York 10017

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- " Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- " Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- " Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- "Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e 4(c))

Item 8.01 Other Events.

On May 7, 2007, Summer Infant, Inc. (Summer) announced the financial results of its first quarter ending March 31, 2007. A copy of the press release for such announcement is attached to this Report as Exhibit 99.1.

Item 9.01 Financial Statements and Exhibits

Exhibits.

Exhibit Description

99.1 Press Release

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: May 7, 2007

SUMMER INFANT, INC.

By: /s/ Marlene Krauss
Name: Marlene Krauss
Title: Chairman of the Board

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