

BIRKS & MAYORS INC.
Form 6-K
August 13, 2012

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 6-K

REPORT OF FOREIGN PRIVATE ISSUER PURSUANT TO RULE
13a-16 or 15d-16 UNDER THE SECURITIES EXCHANGE ACT OF 1934

For the month of August, 2012

Commission file number: 001-32635

BIRKS & MAYORS INC.

(Translation of Registrant's name into English)

1240 Phillips Square

Montreal Québec

Canada

H3B 3H4

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(Address of principal executive office)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.

Form 20-F Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Note: Regulation S-T Rule 101(b)(1) only permits the submission in paper of a Form 6-K if submitted solely to provide an attached annual report to security holders.

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

Note: Regulation S-T Rule 101(b)(7) only permits the submission in paper of a Form 6-K if submitted to furnish a report or other document that the registrant foreign private issuer must furnish and make public under the laws of the jurisdiction in which the registrant is incorporated, domiciled or legally organized (the registrant's home country), or under the rules of the home country exchange on which the registrant's securities are traded, as long as the report or other document is not a press release, is not required to be and has not been distributed to the registrant's security holders, and, if discussing a material event, has already been the subject of a Form 6-K submission or other Commission filing on EDGAR.

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes No

If Yes is marked, indicated below the file number assigned to the registrant in connection with Rule 12g3-2(b): 82-

CONTENTS

The following document of the Registrant is submitted herewith:

99.1 Management Proxy Circular and Proxy Card

SIGNATURES

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, thereunto duly authorized.

BIRKS & MAYORS INC.
(Registrant)

Date: August 13, 2012

By: /s/ MIRANDA MELFI
Miranda Melfi
Group Vice President, Legal Affairs and Corporate Secretary

EXHIBIT INDEX

Exhibit Number	Description
Exhibit 99.1	Management Proxy Circular and Proxy Card.

4

1240 Phillips Square

Montreal, Québec

Canada, H3B 3H4

August 13, 2012

To Our Shareholders:

On behalf of the Board of Directors of Birks & Mayors Inc. (the **Company**), I cordially invite you to attend the Annual and Special Meeting of Shareholders of the Company (the **Meeting**) to be held at the Fairmont The Queen Elizabeth Hotel (Matapedia Conference Room), 900 René-Lévesque Boulevard West, Montreal, Québec, H3B 4A5 on Thursday, September 13, 2012, at 9:00 a.m. A notice of the Meeting, form of proxy, and a management proxy circular containing information about the matters to be acted on at the Meeting are enclosed.

We urge you to attend the Meeting. It is an excellent opportunity for the Company's management to discuss the Company's progress with you in person.

It is important that your shares be represented at the Meeting, whether in person or by proxy. To facilitate your participation in the Meeting, regardless of whether you plan to attend in person, please complete, sign, date, and promptly return the enclosed proxy. If you attend the Meeting, even if you have previously returned your form of proxy, you may revoke your proxy at that time and vote in person by following the procedures set forth in the management proxy circular.

We look forward to seeing you on September 13.

Yours truly,

/s/ Lorenzo Rossi di Montelera

Count Lorenzo Rossi di Montelera

Chairman of the Board

NOTICE OF THE ANNUAL AND SPECIAL MEETING OF SHAREHOLDERS

To be held on Thursday, September 13, 2012

NOTICE IS HEREBY GIVEN that the Annual and Special Meeting (the **Meeting**) of Shareholders of BIRKS & MAYORS INC. (the **Company**) will be held at the Fairmont The Queen Elizabeth Hotel (Matapedia Conference Room), 900 René-Lévesque Boulevard West, Montreal, Québec, H3B 4A5 on Thursday, September 13, 2012, at 9:00 a.m., for the purposes of:

- (1) receiving the consolidated financial statements for the fiscal year ended March 31, 2012, together with the auditors' report thereon;
- (2) electing a board of ten directors to serve until the next annual meeting of shareholders;
- (3) appointing KPMG LLP as auditors and authorizing the directors to fix their remuneration;
- (4) ratifying the modifications to By-Law No. One, the text of which appears in Schedule A attached hereto; and
- (5) transacting such other business as may properly be brought before the Meeting.

The specific details of all matters proposed to be put before the Meeting are set forth in the accompanying Management Proxy Circular.

Only holders of record of Class A voting shares or Class B multiple voting shares of the Company at the close of business on August 3, 2012 will be entitled to vote at the Meeting.

By Order of the Board of Directors,

/s/ Miranda Melfi

Miranda Melfi

Group Vice President, Legal Affairs &

Corporate Secretary

Montreal, Québec August 13, 2012

ALL SHAREHOLDERS ARE INVITED TO ATTEND THE ANNUAL AND SPECIAL MEETING IN PERSON. SHAREHOLDERS WHO ARE UNABLE TO BE PRESENT AT THE MEETING ARE REQUESTED TO COMPLETE AND RETURN THE ENCLOSED FORM OF PROXY IN THE ENVELOPE PROVIDED FOR THAT PURPOSE. PROXIES MUST BE RECEIVED AT THE REGISTERED OFFICE OF THE TRANSFER AGENT OF THE COMPANY NOT LESS THAN 48 HOURS PRIOR TO THE MEETING. SHAREHOLDERS WHO EXECUTE A PROXY CARD MAY NEVERTHELESS ATTEND THE ANNUAL AND SPECIAL MEETING, REVOKE THEIR PROXY, AND VOTE THEIR SHARES IN PERSON.

MANAGEMENT PROXY CIRCULAR
IN CONNECTION WITH
THE ANNUAL AND SPECIAL MEETING OF SHAREHOLDERS
TO BE HELD ON
SEPTEMBER 13, 2012

MANAGEMENT PROXY CIRCULAR

Solicitation of Proxies

This Management Proxy Circular (the Circular), which is being mailed to shareholders on or about August 13, 2012, is furnished in connection with the solicitation by management of Birks & Mayors Inc. (the Company), whose principal executive office is located at 1240 Phillips Square, Montreal, Québec, Canada, H3B 3H4, of proxies to be used at the Annual and Special Meeting of Shareholders of the Company (the Meeting) to be held on September 13, 2012 at the time and place and for the purposes set forth in the accompanying Notice of Annual and Special Meeting of Shareholders, or any adjournment thereof.

The cost of preparing, assembling and mailing this Circular, the Notice of the Annual and Special Meeting of Shareholders, and the enclosed proxy will be borne by the Company, as well as the cost of the solicitation of any proxies except as otherwise noted herein. In addition to the primary use of mail, the Company's employees may also solicit proxies personally, by telephone or other means of telecommunications. The Company's employees will receive no compensation for soliciting proxies other than their regular salaries. The Company has hired Georgeson Shareholder Communications, Inc. to assist it in soliciting proxies for an anticipated fee of \$6,000 plus out-of-pocket expenses. The Company may request banks, brokers, and other custodians, nominees and fiduciaries to forward copies of the proxy material to their principals and to request authority for the execution of proxies. The Company may reimburse such persons for their expenses in so doing.

References

Unless the context otherwise requires, the terms Birks & Mayors and the Company are used in this Circular to refer to Birks & Mayors Inc., a Canadian corporation, and its subsidiaries on a consolidated basis. In addition, the term Mayors refers to Mayor's Jewelers, Inc. and its wholly-owned subsidiary, Mayor's Jewelers of Florida, Inc., and the merger refers to the merger of Mayors with a wholly-owned subsidiary of the Company, as approved by the shareholders of Mayors on November 14, 2005. The term Birks refers to Henry Birks & Sons Inc., the legal name of Birks & Mayors prior to the merger.

Unless otherwise indicated, all monetary references in this Circular are denominated in U.S. dollars; references to dollars or \$ are to U.S. dollars and references to Cdn\$ or Canadian dollars are to Canadian dollars.

Within this Circular, the Company's fiscal years ended March 27, 2010, March 26, 2011 and March 31, 2012 are referred to as fiscal year 2010, 2011 and 2012, respectively. The Company's fiscal year ends on the last Saturday in March of each year. Fiscal year ended 2012 consisted of 53 weeks (reported in three 13-week periods and one 14-week period), while fiscal years 2010 and 2011 each consisted of 52 weeks (reported in four 13-week periods).

Appointment of Proxyholders and Revocation of Proxies

A shareholder may appoint as proxyholder a person other than the persons named in the accompanying form of proxy to attend and vote at the Meeting in his or her stead, and may do so by inserting the name of such other person, who need not be a shareholder, in the blank space provided in the form of proxy or by completing another proper form of proxy.

In order for proxies to be recognized at the Meeting, the completed forms of proxy must be received at the office of the Company's transfer agent, Computershare Trust Company N.A., P.O. Box 43070, Providence, Rhode Island 02940, not less than 48 hours prior to the Meeting.

A shareholder, or his attorney authorized in writing, who executed a form of proxy may revoke it in any manner permitted by law, including the depositing of an instrument of revocation in writing at the principal place of business of the Company, 1240 Phillips Square, Montreal, Québec, Canada, H3B 3H4, at any time up to and including the last business day preceding the day of the Meeting or an adjournment thereof or with the Chairman of the Meeting on the day of the Meeting or an adjournment thereof but prior to the use of the proxy at the Meeting.

Purposes of the Annual and Special Meeting

At the Meeting, the Company's shareholders will receive the consolidated financial statements of the Company for fiscal year 2012, together with the auditors' report thereon and will consider and act upon the following matters:

1. electing a board of ten directors to serve until the next annual meeting of shareholders;
2. appointing KPMG LLP as auditors and authorizing the directors to fix their remuneration;
3. ratifying the modifications to By-law No. One, the text of which appears in Schedule A attached hereto; and
4. transacting such other business as may properly be brought before the Meeting.

The persons whose names are printed on the accompanying form of proxy will, on a show of hands or any ballot that may be called for, vote or withhold from voting the shares in respect of which they are appointed in accordance with the direction of the shareholder appointing them. If no choice is specified by the shareholder, the shares will be voted FOR the election of each of the nominees for directors set forth in this Circular under the heading Election of Directors , FOR the appointment of KPMG LLP as auditors as set forth in this Circular under the heading Appointment and Remuneration of the Company's Auditors , and FOR the ratification of the modifications to By-law No. One set forth in this Circular under the heading Ratification of the Modifications to By-law No. One .

The enclosed form of proxy confers discretionary authority upon the persons named therein with respect to amendments or variations to matters identified in the notice of the Meeting and to other matters which may properly come before the Meeting. As at the date of this Circular, management knows of no such amendment, variation or other matters to come before the Meeting. If any matters which are not now known should properly come before the Meeting, the persons named in the form of proxy will vote on such matters in accordance with their judgment.

Additional Information

The Company's financial information is included in its consolidated financial statements for fiscal year 2012. Copies of these financial statements will be available at the Meeting. They can also be obtained upon request to the Secretary of the Company at its principal executive office (1240 Phillips Square, Montreal, Québec H3B 3H4, fax: (514) 397-2537), or on EDGAR at www.sec.gov.

The Company's Class A Voting Shares, Class B Multiple Voting Shares and Preferred Shares

The Company is currently authorized to issue an unlimited number of Class A voting shares without nominal or par value, an unlimited number of Class B multiple voting shares without nominal or par value, and an unlimited number of preferred shares without nominal or par value, issuable in series. As at August 3, 2012, the Company had 3,673,615 Class A voting shares outstanding, 7,717,970 Class B multiple voting shares outstanding, and no preferred shares outstanding. As concerns voting at the Meeting:

each Class A voting share will entitle the holder thereof to one (1) vote at the Meeting; and

each Class B multiple voting share will entitle the holder thereof to ten (10) votes at the Meeting.

Accordingly, each holder of Class A voting shares will be entitled to one (1) vote, and each holder of Class B multiple voting shares will be entitled to ten (10) votes, at the Meeting for each such share, as the case may be, registered in his or her name at the close of business on August 3, 2012, being the date fixed by the Company's Board of Directors (**Board of Directors** or **Board**) for the determination of the registered holders of such shares who are entitled to receive the Notice of the Annual and Special Meeting of Shareholders enclosed with this Circular (the **Record Date**).

The Company will prepare, no later than ten days after the Record Date, an alphabetical list of shareholders entitled to vote as of the Record Date. This list of shareholders will be available for inspection during usual business hours at the registered office of the Company and at the Meeting.

A quorum for the Meeting shall be persons present being not less than two (2) in number and holding or representing by proxy at least 50% of the total voting rights attached to the issued and outstanding shares entitled to vote at the Meeting.

The chairman of the Meeting may, with the consent of the Meeting, adjourn the Meeting to a fixed time and place. If the Meeting is adjourned for less than 30 days, it is not necessary to give notice of the adjourned meeting other than by announcement at the Meeting. Any adjourned meeting shall be duly constituted if held in accordance with the terms of the adjournment and if a quorum is present at the Meeting. The persons who formed a quorum at the Meeting are not required to form a quorum at the adjourned meeting. If there is no quorum present at the adjourned meeting, the Meeting shall be deemed to have terminated forthwith after its adjournment. Any business may be brought before or dealt with at any adjourned meeting which might have been brought before or dealt with at the Meeting in accordance with the notice calling same.

Prior to the Meeting, the Company's transfer agent, Computershare Trust Company N.A., shall determine the number of Class A voting shares and Class B multiple voting shares represented at the Meeting, and the validity and effect of proxies, and shall receive, count, and tabulate ballots and votes, and determine the results from the Meeting.

A broker or nominee holding shares registered in its name, or in the name of its nominee, which are beneficially owned by another person and for which it has not received instructions as to voting from the beneficial owner, may have discretion to vote the beneficial owner's shares with respect to the election of each of the directors and other matters addressed at the Meeting. Any such shares that are not represented at the Meeting, either in person or by proxy, will not be considered to have cast votes on any matters addressed at the Meeting.

Code of Ethics and Code of Conduct

The Company's Board of Directors has adopted a code of ethics that applies to the Company's Chief Executive Officer, Chief Financial Officer, Treasurer and Controller. The current version of such code of ethics can be found at www.birksandmayors.com. The Company's Board of Directors has also adopted a Code of Conduct that applies to all employees of the Company. The Code of Conduct is available upon written request to Birks & Mayors Inc., Attention: Corporate Secretary, 1240 Phillips Square, Montreal, Canada, H3B 3H4.

Major Holders of Class A Voting Shares and Class B Multiple Voting Shares

The following table sets forth, as of June 30, 2012, information regarding the beneficial ownership of the voting securities of the Company by each person or entity that beneficially owns an aggregate of 5% or more of the Company's outstanding Class A voting shares and/or Class B multiple voting shares. Unless otherwise indicated in the table, each of the individuals named below has, to the Company's knowledge, sole voting and investment power with respect to the voting shares beneficially owned by them. The calculation of the percentage of outstanding shares is based on 3,673,615 Class A voting shares and 7,717,970 Class B multiple voting shares outstanding on June 30, 2012, adjusted, where appropriate, for shares of stock beneficially owned but not yet issued.

Beneficial ownership is determined under the rules of the United States Securities and Exchange Commission (SEC). Under these rules, beneficial ownership includes any of the Class A voting shares or Class B multiple voting shares, as the case may be, as to which the individual or entity has sole or shared voting power or investment power and includes any shares as to which the individual or entity has the right to acquire beneficial ownership within 60 days through the exercise of any warrant, stock option or other right. The inclusion in this Circular of such voting shares, however, does not constitute an admission that the named individual is a direct or indirect beneficial owner of such voting shares. The voting shares that a person has the right to acquire within 60 days of June 30, 2012 are deemed outstanding for the purpose of calculating the percentage ownership of such person, but are not deemed outstanding for the purposes of calculating the percentage owned by any other person listed.

<i>Name of Beneficial Owner⁽¹⁾</i>	<i>Amount and Nature of Beneficial Ownership</i>	<i>Percentage of Class A Voting Shares Beneficially Owned</i>
Goldfish Trust ⁽²⁾	7,717,970	67.8%
Rohan Private Trust Company Limited ⁽³⁾	7,717,970	67.8%
Thomas A. Andruskevich ⁽⁴⁾	562,434	13.4%
Montrovest B.V. ⁽⁵⁾	7,717,970	67.8%
Prime Investments SA ⁽⁶⁾	1,536,047	41.8%
Dr. Robert B. Eckhardt ⁽⁷⁾	262,000	7.1%
Dr. Caroline D. Eckhardt ⁽⁷⁾	262,000	7.1%

- (1) Unless otherwise noted, each person has sole voting and investment power over the shares listed opposite his or her name.
- (2) Includes 7,717,970 Class A voting shares to which Montrovest B.V. (Montrovest) would be entitled upon conversion of the Class B multiple voting shares held by Montrovest. The shares held by Montrovest are beneficially owned by the Goldfish Trust. Dr. Rossi di Montelera, the Company s Chairman of the Board, is a beneficiary of the Goldfish Trust. In certain circumstances, Dr. Rossi di Montelera may be delegated the authority from Rohan Private Trust Company Limited, the trustee of the Goldfish Trust (Trustee) to vote the shares held by Montrovest.
- (3) Trustee of Goldfish Trust. Includes 7,717,970 Class A voting shares to which Montrovest would be entitled upon conversion of the Class B multiple voting shares held by Montrovest. The shares held by Montrovest are beneficially owned by the Goldfish Trust. Dr. Rossi di Montelera is a beneficiary of the Goldfish Trust. In certain circumstances, Dr. Rossi di Montelera may be delegated the authority from the Trustee of the Goldfish Trust to vote the shares held by Montrovest.
- (4) Includes (A) options and stock appreciation rights to purchase 390,759 Class A voting shares, (B) warrants to purchase 131,209 Class A voting shares, and (C) 40,466 Class A voting shares.
- (5) Includes 7,717,970 Class A voting shares to which Montrovest would be entitled upon conversion of the Class B multiple voting shares held by it.
- (6) The Company has been advised that Osiya Trust Co. PTE. Ltd., as trustee of the Beech Settlement trust, exercises voting and investment control over the securities held of record by Prime Investments SA.
- (7) The Company has been advised that Dr. Robert B. Eckhardt and Dr. Caroline D. Eckhardt share dispositive and voting power over 262,000 Class A voting shares.

PROPOSAL 1:

ELECTION OF DIRECTORS

The Company s articles of incorporation stipulate that the Board of Directors shall consist of a minimum of three directors and a maximum of 15 directors, and that a director s term of office is from the date of the meeting at which he or she is elected or appointed until the next annual shareholders meeting following his or her election or appointment, or until such time as his or her successor is otherwise elected or appointed. The Company s Board of Directors currently consists of ten persons, all of whom are being proposed by management as nominees for re-election as directors to hold office until the next succeeding annual meeting of shareholders of the Company or until their successors are otherwise elected or appointed.

Except where the authority to vote in favour of the directors is withheld, the persons whose names are printed on the form of proxy intend to vote FOR the re-election of each of the ten nominees whose names are set forth in the following table. While the Company has no reason to believe that any of the management nominees for re-election as a director will be unable or unwilling to serve if elected, if any of the nominees is for any reason unavailable to serve as a director, proxies received in favor of the management nominees will be voted for another nominee in the discretion of the persons named in the form of proxy unless the shareholder has specified in the proxy that his shares are to be withheld from voting on the re-election of directors. The Company s Board of Directors recommends a vote FOR each of the management nominees for re-election as directors for the term specified above.

Information Regarding the Directors

The following sets forth information regarding each of the ten nominees for election as directors, as of June 30, 2012:

Name	Age	Position or office with Company	Director Since	As at June 30, 2012 Control or Direction of the Company is Exercised by Means of ⁽¹⁾		Percentage of Class A Voting Shares Beneficially Owned
				Aggregate of Class A voting shares ⁽²⁾	Options to Purchase Shares	
Dr. Lorenzo Rossi di Montelera ⁽³⁾	71	Chairman of the Board and Director	March 1993	(4)	9,346 ⁽⁵⁾	*(4)
Thomas A. Andruskevich ⁽³⁾	61	Vice Chairman of the Board and Director	June 1999	40,466	521,968 ⁽⁶⁾	13.4%
Jean-Christophe Bédos	48	President and Chief Executive Officer and Director	April 2012		(7)	
Gérald Berclaz ⁽³⁾	63	Director	Dec. 2009	16,667		*
Emily Berlin ⁽⁸⁾⁽¹⁰⁾	65	Director	Nov. 2005	46,952	869 ⁽¹¹⁾	1.3%
Shirley A. Dawe ⁽⁹⁾	65	Director	Nov. 1999	870		*
Elizabeth M. Eveillard ⁽³⁾⁽⁹⁾	65	Director	Nov. 2005	89,558	1,738 ⁽¹²⁾	2.5%
Louis L. Roquet ⁽⁸⁾⁽¹⁰⁾	69	Director	Aug. 2007			*
Niccolò Rossi di Montelera ⁽³⁾	39	Director	Sept. 2010			
Guthrie J. Stewart ⁽⁸⁾⁽⁹⁾⁽¹⁰⁾	56	Director	Oct. 2010			

* Less than 1%

- (1) This information, not being within the knowledge of the Company, was furnished by the respective nominees individually.
- (2) All shares listed in this column are Class A voting shares.
- (3) Member of the executive committee.
- (4) Dr. Rossi di Montelera is a beneficiary of the Goldfish Trust. The Goldfish Trust beneficially owns or controls 7,717,970 Class A voting shares to which Montrovest would be entitled upon conversion of the Class B multiple voting shares held by Montrovest. In certain circumstances, Dr. Rossi di Montelera may be delegated the authority from Rohan Private Trust Company Limited, the trustee of the Goldfish Trust, to vote the shares held by Montrovest. Holders of Class B multiple voting shares are entitled to ten votes for each Class B multiple voting share held, whereas holders of Class A voting shares are entitled to one vote per Class A voting share held. Dr. Rossi di Montelera expressly disclaims beneficial ownership over the shares held by Montrovest.
- (5) Consists of (A) options to purchase 4,346 Class A voting shares of the Company exercisable at prices ranging from \$3.23 to \$8.98 per share and expire over a period from October 1, 2012 to January 1, 2015, and (B) an option to purchase 5,000 Class A voting shares at an exercise price of Cdn\$7.73 per share and expires on April 23, 2014.
- (6) Consists of (A) an option to purchase 242,944 Class A voting shares of the Company exercisable at a price of \$1.00 per share and expires on March 31, 2014 (B) an option to purchase 130,425 Class A voting shares of the Company exercisable at a price of \$3.23 per share and expires on October 1, 2012, (C) warrants to purchase 131,209 Class A voting shares exercisable at a price of \$3.34 per share and expire on August 20, 2022, and (D) 17,390 SARs exercisable at a price of \$1.00 per share and expire on March 31, 2014.
- (7) An option to acquire 150,000 Class A voting shares was granted, exercisable at a price of \$1.04 per share and expires on January 4, 2022. The option has not yet vested and will vest over a period of three (3) years beginning on January 4, 2013.
- (8) Member of the audit committee.
- (9) Member of the compensation committee.
- (10) Member of the corporate governance committee.
- (11) Consists of an option to purchase 869 Class A voting shares of the Company exercisable at a price of \$8.98 per share. This option is exercisable and expires on January 1, 2014.
- (12)

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Consists of options to purchase 1,738 Class A voting shares of the Company exercisable at prices ranging from \$7.14 to \$8.98 per share. These options are exercisable and expire over a period from January 1, 2014 to January 1, 2015.

Director Nominees

Dr. Lorenzo Rossi di Montelera, age 71, has served as Chairman of the Company's Board of Directors since 1993 and, prior to the merger, Dr. Rossi di Montelera served on the board of directors of Mayors. He is also on the board of directors of Azimut S.p.A. and the Advisory Board of the Global Leadership Institute of New York. Dr. Rossi di Montelera is also a director of Gestofi, S.A. and a beneficiary of the Goldfish Trust that beneficially owns or controls all of the shares of the Company held by Montrovest. Dr. Rossi di Montelera is the father-in-law of Mr. Carlo Coda-Nunziante who is the Company's Group Vice President, Strategy and Business Development. Dr. Rossi di Montelera is also the father of Mr. Niccolò Rossi di Montelera who, as an employee of Gestofi S.A., provides consulting services to the Company.

Thomas A. Andruskevich, age 61, has been our Vice Chairman of the Board since November 2011. He was our President and Chief Executive Officer from June 1996 to March 31, 2012 and joined the Board of Directors of Birks in 1999. From August 2002 until March 31, 2012, he was the President and Chief Executive Officer of Mayors. Since August 2002, he has been Chairman of the board of directors of Mayors. From 1994 to 1996, he was President and Chief Executive Officer of the clothing retailer Mondri of America. From 1989 to 1994, he was Executive Vice President of International Trade & Fragrance of Tiffany & Co., and from 1982 to 1989, Mr. Andruskevich served as Senior Vice President and Chief Financial Officer of Tiffany & Co. He is also a member of the Advisory Board and of the Marketing Committee of Brazilian Emeralds, Inc., and a director of Cole Credit Priority Trust III, Inc. and of Jewelers of America, Inc.

Jean-Christophe Bédos, age 48, was appointed to the Company's Board of Directors on April 19, 2012. He was our Chief Operating Officer from January 2012 to March 2012 and became our President and Chief Executive Officer on April 1, 2012. He has over 24 years of experience in merchandising, marketing, branding and product development in the global retail luxury sector. Mr. Bédos was President and Chief Executive Officer of French jeweller Boucheron from May 2004 to September 2011. Prior to that, he was the Managing Director of Cartier France from 2002 to 2004, and International Executive Manager alongside the President and Chief Executive Officer of Richemont International from 2000 to 2002. Mr. Bédos started his career in the jewellery industry at Cartier in 1988.

Gérald Berclaz, age 63, was appointed to the Company's Board of Directors in December 2009. He has been a member of the board of directors of Mayors since November 2005. He has 35 years of experience in project management and industrial projects financing worldwide and held several executive positions for international Geneva-based companies. He served on boards of public and private companies both in Europe and in the USA. He is Chairman of the Supervisory Board of Directors of Montrovest B.V. and a director and Chairman of Gestofi S.A.

Emily Berlin, age 65, has been a member of the Company's Board of Directors since November 2005. She was a member of the board of directors of Mayors from October 2002 until November 14, 2005. She has also been a Senior Managing Director of Helm Holdings International since 2001, which is a member of a diversified privately owned group of companies operating principally in Central and South America where she focuses principally on the banking and energy sectors. She also currently serves on the boards of directors of a number of the Helm group of companies as well as on the board of the International Women's Forum Florida. From 1974 to 2000, she was a member of the law firm Shearman & Sterling, becoming a partner in 1981.

Shirley A. Dawe, age 66, has been a member of the Company's Board of Directors since 1999. She is also a Corporate Director and has been President of Shirley Dawe Associates Inc., a Toronto-based management consulting company specializing in the retail sector since 1986. From 1969 to 1985, she held progressively senior executive positions with Hudson's Bay Company. Her expertise in the retail sector led to her appointment on industry-specific public task forces and to academic and not-for-profit boards of directors. Her wide management and consumer marketing experience brought Ms. Dawe to the boards of directors of numerous public and private companies in Canada and the United States.

Elizabeth M. Eveillard, age 65, has been a member of the Company's Board of Directors since November 2005. She was a member of the board of directors of Mayors from August 2002 until November 14, 2005, and is an independent consultant with over 30 years of experience in the investment banking industry. From 2000 to 2003, she was a consultant and Senior Managing Director, Retailing and Apparel Group, Bear, Stearns & Co., Inc. From 1988 to 2000, she served as Managing Director and Head of the Retailing Group, PaineWebber Incorporated. From 1972 to 1988 she held various positions at Lehman Brothers, including Managing Director in the Merchandising Group. She serves as a director of numerous non-profit organizations.

Louis L. Roquet, age 69, has been a member of the Company's Board of Directors since August 8, 2007. Mr. Roquet has been Managing Director of Cevital Spa, a large Algerian manufacturer of food products, since January 2012. Mr. Roquet has served as General Manager of the City of Montréal from January 2010 to January 2012. From April 2004 to October 2009, he was President and Chief Operating Officer of Desjardins Venture Capital and was responsible for managing Desjardins' venture capital funds together with those of *Capital Régional and Coopératif Desjardins*, a publicly-traded company established in 2001 with an authorized capitalization of \$1.0 billion. From 2002 to 2004, Mr. Roquet served as President and General Manager of *Société des alcools du Québec* (SAQ), Québec's Liquor Board. Prior to 2002 he held the title of President and Chief Executive Officer of *Investissement Québec*, Secretary General of the City of Montréal and General Manager of Montréal Urban Community. He also serves as a director of numerous non-profit organizations.

Niccolò Rossi di Montelera, age 39, was elected to the Company's Board of Directors on September 23, 2010. Mr. Rossi di Montelera has been a consultant for Gestofi S.A. since August 2009 and provides consulting services to the Company in the areas of e-commerce, new product and brand development and wholesale in addition to being involved with the Company's business development activities and strategic initiatives. From 2007 to 2009, he served as the Company's Group Divisional Vice President responsible for product development, wholesale and e-commerce. From 2005 to 2006, he served as the Company's Group Director responsible for product development. From 2002 to 2003, he worked at Regaluxe Investments SA and was responsible for the North American business development for Royale de Champagne and from 1999 to 2002, he was a Project Leader for Ferrero Group. He was a member of the Supervisory Board of Directors of Montrovest B.V. until June 30, 2012. Mr. Rossi di Montelera is the son of Dr. Rossi di Montelera, the Company's Chairman of the Board, and is the brother-in-law of Mr. Carlo Coda-Nunziante who is the Company's Group Vice President, Strategy and Business Development.

Guthrie J. Stewart, age 56, was appointed to the Company's Board of Directors on October 15, 2010. Mr. Stewart is a corporate director. From 2001 to 2007, he was a partner of EdgeStone Capital Partners, a Canadian private equity firm. From 1992 to 2000, he served principally as Group EVP Global Development and President and CEO of the Canadian operations of Teleglobe Inc. From 1987 to 1992, he was the Vice President, Legal and Corporate Development of BCE Mobile Inc. (currently Bell Mobility) and from 1979 to 1986 he was a corporate, commercial and securities lawyer at Osler, Hoskin & Harcourt. Mr. Stewart also has been and currently is a member of a number of other corporate boards and advisory boards.

Director Independence, Compensation, Meeting Participation and Other Information

Director Independence

Since November 2005, our Board of Directors was comprised of a majority of independent directors. On April 19, 2012, our Board of Directors appointed Mr. Jean-Christophe Bédos, our President and Chief Executive Officer, as an additional director of the Company. Mr. Bédos is considered a non-independent director. Following such appointment, our Board of Directors determined that five of our ten directors (Emily Berlin, Shirley A. Dawe, Elizabeth Eveillard, Louis L. Roquet and Guthrie J. Stewart) qualify as independent directors within the meaning of Section 803A of the NYSE MKT LLC (NYSE MKT) Company Guide.

All of the directors on the Company's compensation, corporate governance and audit committees are independent. We are a controlled company (one in which more than 50% of the voting power is held by an individual, a group or another company) within the meaning of the rules of the NYSE MKT. Accordingly, we are not required under the NYSE MKT rules to have a majority of independent directors, a nominating and corporate governance committee, and a compensation committee (each of which, under the NYSE MKT rules, would otherwise be required to be comprised entirely of independent directors).

Notwithstanding the fact that we qualify for the controlled company exemption, we maintain a Corporate Governance Committee and a Compensation Committee comprised solely of independent directors.

For transactions, relationships or arrangements that were considered by the Board of Directors in determining whether each director was independent, please see Related Party Transactions in this Circular below.

Director Compensation

During fiscal 2012, each director who was not an employee of the Company received an annual fee of approximately \$24,000 for serving on the Company's Board of Directors and \$1,500 for each Board meeting attended in person. The chairperson of each of the audit committee, compensation committee and corporate governance committee received an additional annual fee of approximately \$10,000, \$8,000 and \$5,000, respectively. These fees reflect a 10% decrease in accordance with the Company's salary reduction program for a period of 4 months until the 10% reduction was eliminated in August 2011. The chairperson of any special independent committee of directors that may be established from time to time is entitled to receive \$10,000 for his or her service and the other members of the committee are each entitled to receive \$5,000 for their service on such committee. Each director who is not an employee is entitled to receive a grant of 1,000 stock appreciation rights on April 1 of each year. The 1,000 stock appreciation rights to directors were not granted in 2009 and 2010; however in April 2011 and April 2012, 1,000 stock appreciation rights were granted to each non-employee director. All directors were reimbursed for reasonable travel expenses incurred in connection with the performance of their duties as directors.

Meeting Participation and Board Communication

During fiscal year 2012, the Company's Board of Directors held a total of five board meetings and 23 committee meetings. During such period, seven out of the then nine directors attended 100% of the meetings of the Board of Directors and two directors attended 80% of the board meetings.

The Company has a formal policy regarding director attendance at its meetings. Directors are encouraged to attend the annual shareholders meeting, all meetings of the Board of Directors and all committee meetings of which they are a member. If necessary, directors can attend meetings via teleconference.

The Company also has a formal policy regarding communications with the Board of Directors. Shareholders may communicate with the Board of Directors by writing to the Company's President and Chief Executive Officer by mail addressed to such person at 1240 Phillips Square, Montreal, Québec, Canada, H3B 3H4, by an email sent to such person at jcbedos@birksandmayors.com, or by fax sent to such person at (514) 397-2577. Shareholders should include their contact information in the communication. The President and Chief Executive Officer is responsible for ensuring that any such communication is delivered to the Board of Directors or to a specified director, as the case may be.

Committees of the Board of Directors

The Company's Board of Directors is supported by committees, which are working groups that analyze issues and provide recommendations to the Board of Directors regarding their respective areas of focus. The executive officers interact periodically with the committees to address management issues. The following are the four main existing committees of the Board of Directors, as well as the reports of certain of those committees. The Board of Directors may from time to time also create special committees of the Board as needed.

Audit Committee. The Company has a separately-designated standing audit committee established in accordance with Section 3(a)(58)(A) of the United States *Securities Exchange Act of 1934* (the Exchange Act). The audit committee operates under a written charter adopted by the Board of Directors. The audit committee reviews the scope and results of the annual audit of the Company's consolidated financial statements conducted by its independent auditors, the scope of other services provided by its independent auditors, proposed changes in its financial accounting standards and principles, and its policies and procedures with respect to its internal accounting, auditing and financial controls. The audit committee also examines and considers other matters relating to the Company's financial affairs and accounting methods, including selection and retention of its independent auditors. During fiscal year 2012, the audit committee held four meetings and all members of the audit committee attended these meetings during such period except for one member who attended 75% of the meetings. During fiscal year 2012, the audit committee was comprised of Louis Roquet (Chair), Emily Berlin and Guthrie J. Stewart, who replaced Ann Spector Lief in September 2011, each of whom was financially literate and an independent (as defined by the NYSE MKT listing standards and SEC rules), non-employee director of the Company. The Company has determined that Louis Roquet is financially

sophisticated and has waived the requirement for the present time under the audit committee's charter that at least one member of the audit committee be designated as an audit committee financial expert, as this term is defined under SEC rules. Neither the SEC nor the NYSE MKT requires the Company to designate an audit committee financial expert and the Company has not determined that any of its current directors would qualify as such. A copy of the audit committee charter is available on the Company's website at www.birksandmayors.com.

Audit Committee Report. The audit committee has reviewed and discussed the Company's audited financial statements for fiscal year 2012 with management and with the independent auditors, including matters required to be discussed by the Statement on Auditing Standards No. 61, as amended, as adopted by the Public Company Accounting Oversight Board in rule 3200T, as amended.

The audit committee has reviewed the independent auditors' fees for audit and non-audit services for fiscal year 2012. The aggregate fees and expenses billed by KPMG LLP for professional services rendered for the audit and interim review of the Company's financial statements for fiscal year 2012 was approximately \$400,000.

The audit committee has received the written disclosures and the letter from the independent auditors required by the applicable requirements of the Public Company Accounting Oversight Board regarding the independent registered public accounting firm's communications with the audit committee concerning independence, and has discussed with the independent auditors their independence.

Based on its review of the audited financial statements and the various discussions noted above, the audit committee recommended to the Board of Directors that the audited financial statements be included in the Company's Annual Report on Form 20-F for fiscal year 2012, filed with the SEC on July 3, 2012 (the Annual Report).

The foregoing has been furnished by the audit committee, namely:

Louis Roquet (Chair)

Emily Berlin

Guthrie J. Stewart

Compensation Committee. The Company has a standing compensation committee. The compensation committee operates under a written charter adopted by the Board of Directors. The purpose of the compensation committee is to recommend to the Board of Directors executive compensation, including base salaries, bonuses and long-term incentive awards for the Chief Executive Officer and certain other executive officers of the Company. The compensation committee also establishes criteria for goals and objectives for variable compensation, evaluates the performance of the Chief Executive Officer on an annual basis and provides recommendations to the Board of Directors regarding Chief Executive Officer and senior management succession plans. Certain decisions regarding compensation of certain executive officers are reviewed by the compensation committee. During fiscal year 2012, the compensation committee led the board initiative for leadership transition of the Chief Executive Officer. During fiscal year 2012, the compensation committee held nine meetings and all members of the compensation committee attended these meetings during that period. During fiscal year 2012, the compensation committee was comprised of Shirley A. Dawe (Chair), Guthrie J. Stewart and Elizabeth Eveillard, who replaced Ann Spector Lief in September 2011. Each member of the compensation committee was an independent (as defined by the NYSE MKT listing standards), non-employee director of the Company. A copy of the compensation committee charter is available on the Company's website at www.birksandmayors.com.

The compensation committee reviews whether both the compensation and benefits programs provided for the executive officers is generally competitive with similar organizations within the luxury jewelry and retail industry. In determining the compensation of certain of the Company's executive officers, the committee takes into account all factors that it considers relevant, including business conditions in general and the Company's performance during the year in light of such conditions, the market compensation for executives of similar background and experience, and the performance of the specific executive officer under consideration and the business area of the Company for which such executive officer is responsible. Regarding the Chief Executive Officer's compensation, the committee considers many of the same factors looked at for the other executive officers. Some of the key company performance measures are sales, gross profit, earnings before tax, cash flow, and other key strategic and financial objectives as outlined in the Company's profit and strategic plans.

The committee believes that the cash bonus portion of the executive officers' compensation, or the variable compensation component, should vary according to the executive officer's level of responsibility, their capacity to add shareholder value and individual performance and be based upon the Company's overall financial performance. The committee believes that this portion of the executive officer's compensation is critical in order to ensure that such executive officer's interests are aligned with the interests of the Company's shareholders. The bonus targets for executive officers in the past ranged from 40% to 100% of their respective annual base salary based on the achievement of certain targets related to annual planned adjusted earnings before taxes. The Company had not made any bonus payments to executive officers under this variable compensation component since 2007 due to the Company not meeting the minimum required threshold; however for fiscal 2012, the Company paid bonuses based on the achievement of certain targets to executive officers in the range of 13% to 17% of their respective annual base salary, with the exception of the former Chief Executive Officer whose bonus payment represented approximately 124% of his fiscal 2012 annual base salary in accordance with his employment agreements.

Executive officers may, from time to time, be granted options to purchase the Company's Class A voting shares or other equity or non-equity based incentive awards.

The compensation committee has the authority to obtain the advice and seek assistance from internal and external legal, accounting, compensation and other advisors.

Corporate Governance Committee. The Company has a standing corporate governance committee, which has also assumed the functions of the Company's former nominating committee, the whole in accordance with SEC rules and NYSE MKT listing standards on nominating committees. The corporate governance committee is responsible for overseeing all aspects of the Company's corporate governance policies. The corporate governance committee is also responsible for the overs

0	9.
AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	
0	10.
CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*	
..	11.
PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9	
0%	12.
TYPE OF REPORTING PERSON*	
CO	

1. NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)

James E. Flynn
2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) (b)
3. SEC USE ONLY
4. CITIZENSHIP OR PLACE OF ORGANIZATION

United States
5. SOLE VOTING POWER

0
6. SHARED VOTING POWER

0
7. SOLE DISPOSITIVE VOTING POWER

0
8. SHARED DISPOSITIVE VOTING POWER

0
9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

0
10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*
11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

0%
12. TYPE OF REPORTING PERSON*

IN

CUSIP No. 750491102 13G

Page 9 of 12 Pages

Item 1(a). Name of Issuer:

RadNet, Inc.

Item 1(b). Address of Issuer's Principal Executive Offices:

1510 Cotner Ave.
Los Angeles, CA 90025

Item 2(a). Name of Person Filing:

James E. Flynn, Deerfield Capital, L.P., Deerfield Partners, L.P.,
Deerfield Special Situations Fund, L.P., Deerfield Management
Company, L.P., Deerfield International Limited, Deerfield Special
Situations Fund International Limited

Item 2(b). Address of Principal Business Office, or if None, Residence:

James E. Flynn, Deerfield Capital, L.P., Deerfield Partners, L.P.
Deerfield Special Situations Fund, L.P., Deerfield Management
Company, L.P., 780 Third Avenue, 37th Floor, New York, NY 10017
Deerfield International Limited, Deerfield Special Situations
International Limited c/o Citi Hedge Fund
Services (B.V.I.) Ltd., Bison Court, Columbus Centre, P.O. Box 3460, Road Town,
Tortola, D8, British Virgin Islands

Item 2(c). Citizenship:

Mr. Flynn - United States citizen
Deerfield Capital, L.P., Deerfield Partners, L.P., Deerfield Management Company,
L.P. and Deerfield Special Situations Fund, L.P. - Delaware limited partnerships
Deerfield International Limited and Deerfield Special Situations
International Limited - British Virgin Islands corporations

Item 2(d). Title of Class of Securities:

Common Stock

Item 2(e). CUSIP Number:

750491102

Item 3. If This Statement is Filed Pursuant to Rule 13d-1(b), or 13d-2(b) or (c), Check Whether the Person Filing is a:

- (a) Broker or dealer registered under Section 15 of the Exchange Act.
- (b) Bank as defined in Section 3(a)(6) of the Exchange Act.
- (c) Insurance company as defined in Section 3(a)(19) of the Exchange Act.
- (d) Investment company registered under Section 8 of the Investment Company Act.
- (e) An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
- (f) An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);
- (g) A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);

- (h) o A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act;
- (i) o A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act;
- (j) o Group, in accordance with Rule 13d-1(b)(1)(ii)(J).

Item 4. Ownership.

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

(a) Amount beneficially owned:

Deerfield Capital, L.P. – 0 shares
 Deerfield Partners, L.P. – 0 shares
 Deerfield Special Situations Fund, L.P. – 0 shares
 Deerfield Management Company, L.P. – 0 shares
 Deerfield International Limited – 0 shares
 Deerfield Special Situations International Limited – 0 shares
 James E. Flynn – 0 shares.

(b) Percent of class:

Deerfield Capital, L.P. - 0%
 Deerfield Partners, L.P. - 0%
 Deerfield Special Situations Fund, L.P. - 0%
 Deerfield Management Company, L.P. - 0%
 Deerfield International Limited - 0%
 Deerfield Special Situations International Limited - 0%
 James E. Flynn - 0%

(c) Number of shares as to which such person has:

- | | | |
|-------|---|--|
| (i) | Sole power to vote or to direct the vote | 0 |
| (ii) | Shared power to vote or to direct the vote | Deerfield Capital, L.P. – 0
Deerfield Partners, L.P. – 0
Deerfield Special Situations Fund, L.P. – 0
Deerfield Management Company, L.P. – 0
Deerfield International Limited – 0
Deerfield Special Situations Fund International Limited – 0
James E. Flynn - 0 |
| (iii) | Sole power to dispose or to direct the disposition of | 0 |
| (iv) | Shared power to dispose or to direct the disposition of | Deerfield Capital, L.P. – 0
Deerfield Partners, L.P. – 0
Deerfield Special Situations Fund, L.P. – 0
Deerfield Management Company, L.P. – 0
Deerfield International Limited – 0
Deerfield Special Situations Fund International Limited – 0
James E. Flynn - 0 |

Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities check the following x.

Item 6. Ownership of More Than Five Percent on Behalf of Another Person.

If any other person is known to have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, such securities, a statement to that effect should be included in response to this item and, if such interest relates to more than five percent of the class, such person should be identified. A listing of the shareholders of an investment company registered under the Investment Company Act of 1940 or the beneficiaries of employee benefit plan, pension fund or endowment fund is not required.

N/A

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person.

If a parent holding company or Control person has filed this schedule, pursuant to Rule 13d-1(b)(1)(ii)(G), so indicate under Item 3(g) and attach an exhibit stating the identity and the Item 3 classification of the relevant subsidiary. If a parent holding company or control person has filed this schedule pursuant to Rule 13d-1(c) or Rule 13d-1(d), attach an exhibit stating the identification of the relevant subsidiary.

N/A

Item 8. Identification and Classification of Members of the Group.

If a group has filed this schedule pursuant to ss.240.13d-1(b)(1)(ii)(J), so indicate under Item 3(j) and attach an exhibit stating the identity and Item 3 classification of each member of the group. If a group has filed this schedule pursuant to ss.240.13d-1(c) or ss.240.13d-1(d), attach an exhibit stating the identity of each member of the group.

See Exhibit B

Item 9. Notice of Dissolution of Group.

Notice of dissolution of a group may be furnished as an exhibit stating the date of the dissolution and that all further filings with respect to transactions in the security reported on will be filed, if required, by members of the group, in their individual capacity. See Item 5.

N/A

Item 10. Certifications.

"By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having such purpose or effect."

CUSIP No. 750491102 13G

Page 12 of 12 Pages

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

DEERFIELD CAPITAL, L.P.

By: J.E. Flynn Capital LLC, General Partner

By: /s/ Darren Levine
Darren Levine, Attorney-In-Fact

DEERFIELD PARTNERS, L.P.

By: Deerfield Capital, L.P., General Partner

By: J.E. Flynn Capital LLC, General Partner

By: /s/ Darren Levine
Darren Levine, Attorney-In-Fact

DEERFIELD SPECIAL SITUATIONS FUND, L.P.

By: Deerfield Capital, L.P., General Partner

By: J.E. Flynn Capital LLC, General Partner

By: /s/ Darren Levine
Darren Levine, Attorney-In-Fact

DEERFIELD MANAGEMENT COMPANY, L.P.

By: Flynn Management LLC, General Partner

By: /s/ Darren Levine
Darren Levine, Attorney-In-Fact

DEERFIELD INTERNATIONAL LIMITED

By: /s/ Darren Levine
Darren Levine, Attorney-In-Fact

DEERFIELD SPECIAL SITUATIONS FUND INTERNATIONAL LIMITED

By: /s/ Darren Levine
Darren Levine, Attorney-In-Fact

JAMES E. FLYNN

/s/ Darren Levine
Darren Levine, Attorney-In-Fact

Date: June 7, 2011

Edgar Filing: BIRKS & MAYORS INC. - Form 6-K

Exhibit List

Exhibit A .	Joint Filing Agreement.
Exhibit B.	Item 8 Statement.
Exhibit C (1).	Power of Attorney.

Previously filed as Exhibit C to the Schedule 13G for Hi-Tech Pharmacal Co., Inc. filed with the Commission on July 13, 2010 by Deerfield Capital L.P.; Deerfield Partners, L.P.; Deerfield Management Company, L.P.; Deerfield International Limited; Deerfield Special Situations Fund, L.P.; Deerfield Special Situations Fund International Limited; and James E. Flynn.

Exhibit A

Agreement

The undersigned agree that this Schedule 13G Amendment, and all further amendments thereto, relating to the Common Stock of RadNet, Inc. shall be filed on behalf of the undersigned.

DEERFIELD CAPITAL, L.P.

By: J.E. Flynn Capital LLC, General Partner

By: /s/ Darren Levine
Darren Levine, Attorney-In-Fact

DEERFIELD PARTNERS, L.P.

By: Deerfield Capital, L.P., General Partner

By: J.E. Flynn Capital LLC, General Partner

By: /s/ Darren Levine
Darren Levine, Attorney-In-Fact

DEERFIELD SPECIAL SITUATIONS FUND, L.P.

By: Deerfield Capital, L.P., General Partner

By: J.E. Flynn Capital LLC, General Partner

By: /s/ Darren Levine
Darren Levine, Attorney-In-Fact

DEERFIELD MANAGEMENT COMPANY, L.P.

By: Flynn Management LLC, General Partner

By: /s/ Darren Levine
Darren Levine, Attorney-In-Fact

DEERFIELD INTERNATIONAL LIMITED

By: /s/ Darren Levine
Darren Levine, Attorney-In-Fact

DEERFIELD SPECIAL SITUATIONS FUND INTERNATIONAL LIMITED

By: /s/ Darren Levine
Darren Levine, Attorney-In-Fact

JAMES E. FLYNN

/s/ Darren Levine
Darren Levine, Attorney-In-Fact

Exhibit B

Due to the relationships between them, the reporting persons hereunder may be deemed to constitute a “group” with one another for purposes of Section 13(d)(3) of the Securities Exchange Act of 1934.