Form 5500	Annual Return/Report of Employee Benefit Plan	OMB Nos. 1210-0110 1210-0089
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ **Complete all entries in accordance with the instructions to the Form 5500.**	**2018** **This Form is Open to Public Inspection**

Part I Annual Report Identification Information

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report
- [X] 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
VORYS, SATER, SEYMOUR AND PEASE LLP RETIREMENT PLAN FOR ASSOCIATES AND COUNSEL

1b Three-digit plan number (PN) ▶ 004

1c Effective date of plan 01/01/1988

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
VORYS, SATER, SEYMOUR AND PEASE LLP

52 EAST GAY STREET
COLUMBUS, OH 43216-1008

2b Employer Identification Number (EIN) 31-4333125

2c Plan Sponsor's telephone number 614-464-6400

2d Business code (see instructions) 541110

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.	10/14/2019	ANTHONY C CIRIACO
	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

3a Plan administrator's name and address [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:

a Sponsor's name

c Plan Name

4b EIN

4d PN

5 Total number of participants at the beginning of the plan year	**5**	315
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	179
a(2) Total number of active participants at the end of the plan year	**6a(2)**	0
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	0
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	0
h Number of participants who 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:

2E 2F 2G 2J 2R 2S 2T 3H

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)** [ ] 0 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....……..…. ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ……..... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2018 Form M-1 annual report. If the plan was not required to file the 2018 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).	2018
Department of Labor Employee Benefits Security Administration	▶ **File as an attachment to Form 5500.**	**This Form is Open to Public Inspection.**
Pension Benefit Guaranty Corporation		

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan
VORYS, SATER, SEYMOUR AND PEASE LLP RETIREMENT PLAN FOR ASSOCIATES AND COUNSEL

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500
VORYS, SATER, SEYMOUR AND PEASE LLP

D Employer Identification Number (EIN)
31-4333125

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 & CO. INC. AND AFFIL

94-1737782

(b) Enter name and EIN or address of person who provided you disclosures 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)

SCHWAB RETIREMENT PLAN SERVICES INC

34-1479833

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 50 64	NONE	38878	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

COOK STREET CONSULTING

84-0854432

(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 50	NONE	9362	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CHARLES SCHWAB BANK

42-1558009

(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?
25 49 50 52 62	NONE	0	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

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

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

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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)	Financial 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), and section 6058(a) of the Internal Revenue Code (the Code). ▶ **File as an attachment to Form 5500.**	**2018** **This Form is Open to Public Inspection**

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan
VORYS, SATER, SEYMOUR AND PEASE LLP RETIREMENT PLAN FOR ASSOCIATES AND COUNSEL

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500
VORYS, SATER, SEYMOUR AND PEASE LLP

D Employer Identification Number (EIN)
31-4333125

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	0	1020229
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	950647	2520255
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	160455	137538
(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)	32202891	29417307
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	538070	1423339

		(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	33852063	34518668
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	0	34518668
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	34518668
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	33852063	0

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)		
(B) Participants	2a(1)(B)	2187305	
(C) Others (including rollovers)	2a(1)(C)	2673547	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		4860852
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	33995	
(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)	4731	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		38726
(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)	1675150	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1675150
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(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)		-2442246
c Other income	2c		-63820
d Total income. Add all **income** amounts in column (b) and enter total	2d		4068662
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2710740	
(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)		2710740
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)	4350	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	9362	
(4) Other	2i(4)	38829	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		52541
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2763281
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1305381
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		35157444

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)** ☒ Disclaimer **(4)** ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: WINKEL GREEN & VAN HORN LLP **(2)** EIN: 31-4442423

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. **(2)** ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		5000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k	X		
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m	X		
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n	X		

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☒ Yes ☐ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.

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)
VORYS, SATER, SEYMOUR AND PEASE LLP RETIREMENT PLAN	31-4333125	002

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ..... ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year_____. (See instructions.)

SCHEDULE R (Form 5500)	Retirement Plan 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 sections 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.**	**2018** **This Form is Open to Public Inspection.**

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan
VORYS, SATER, SEYMOUR AND PEASE LLP RETIREMENT PLAN FOR ASSOCIATES AND COUNSEL

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500
VORYS, SATER, SEYMOUR AND PEASE LLP

D Employer Identification Number (EIN)
31-4333125

Part I Distributions

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

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

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

EIN(s): 42-1558009 _____

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 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: 0.0 % 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):

VORYS, SATER, SEYMOUR AND PEASE LLP
RETIREMENT PLAN FOR ASSOCIATE AND COUNSEL

FINANCIAL STATEMENTS

DECEMBER 31, 2018 and 2017

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1 - 2
Statements of Net Assets Available for Plan Benefits	3
Statements of Changes in Net Assets Available for Plan Benefits	4
Notes to the Financial Statements	5 - 11

Winkel Green & Company LLP
certified public accountants

Joshua Frymier, CPA Robert Winkel, CPA Stephen Green, CPA

INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of the
Vorys, Sater, Seymour and Pease LLP Retirement Plan for Associates and Counsel:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Vorys, Sater, Seymour and Pease LLP Retirement Plan for Associates and Counsel (the "Plan"), which comprise of the statements of net assets available for benefits of the Plan as of December 31, 2018 and 2017 and the related statements of changes in net assets available for benefits for the years ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3 which was certified by Schwab Retirement Plan Services, Inc., the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the Custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the custodian as of and for the years ended December 31, 2018 and 2017, that the information provided to the plan administrator by the custodian is complete and accurate.

3752 North High Street ▪ Columbus, Ohio 43214 ▪ *phone* 614-261-1494 ▪ *fax* 614-261-7666

Disclaimer of Opinion

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

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the Custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Emphasis of Matter

As discussed in Note 10, the Plan Sponsor merged the Plan into Vorys, Sater, Seymour and Pease LLP Retirement Plan effective December 31, 2018. Our opinion is not modified with respect to this matter.

Wolf & Company LLP

October 11, 2019

VORYS, SATER, SEYMOUR AND PEASE LLP
RETIREMENT PLAN FOR ASSOCIATES AND COUNSEL

Statements of Net Assets Available for Plan Benefits
December 31, 2018 and 2017

	2018	2017
ASSETS		
Cash and cash equivalents	$ -	$ 950,647
Investments at fair value		
Mutual funds	-	32,202,891
Privately-managed accounts	-	538,070
Total Investments at fair value	-	32,740,961
Participant Loans	-	160,455
Net Assets Available for Plan Benefits	$ -	$ 33,852,063

See Accompanying Notes To The Financial Statements

VORYS, SATER, SEYMOUR AND PEASE LLP RETIREMENT PLAN
FOR ASSOCIATES AND COUNSEL

Statement of Changes in Net Assets Available for Plan Benefits
For the Years Ended December 31, 2018 and 2017

	2018	2017
Additions Attributed to:		
Investment Income		
Gain / (Loss) on sale of investments	$ 100,759	$ 1,747,560
Unrealized appreciation / (depreciation) of investments	(3,701,448)	2,304,670
Interest and dividends	1,883,775	1,894,396
Other income	(95,506)	105,678
	(1,812,420)	6,052,304
Less: Investment expenses	9,362	10,148
	(1,821,782)	6,042,156
Contributions		
Employee Section 401k	2,187,305	2,095,454
Employee Rollover & voluntary	2,673,547	127,559
Total Additions	3,039,070	8,265,169
Deductions Attributed to:		
Benefits paid	2,710,740	9,116,033
Administrative expenses	43,178	45,973
	2,753,918	9,162,006
Net Increase before asset transfer	285,152	(896,837)
Transfers to the Vorys, Sater, Seymour and Pease LLP Retirement Plan (See Note 8)	(638,776)	(1,300,814)
Transfers to the Vorys, Sater, Seymour and Pease LLP Retirement Plan Due to Merger (See Note 10)	(33,498,439)	-
Net (Decrease) After Asset Transfer	(33,852,063)	(2,197,651)
Net Assets Available for Plan Benefits Beginning of Year	33,852,063	36,049,714
End of Year	$ -	$ 33,852,063

See Accompanying Notes To The Financial Statements

Note 1 - **Description of Plan Prior to Merger Date December 31, 2018 (See Note 10)**

The description of the Plan presented here is general information. To obtain a more complete description of the Plan's provisions, refer to the Plan agreement. The Plan is subject to ERISA and the Internal Revenue Code.

All non-partner attorneys may commence participation in the Plan and make traditional contributions or Roth contributions on the first day of the month following the later of: (a) the date they commence employment; or (b) the date they attain age 21. However, if an employee is classified as a temporary employee, including a summer associate, they will be eligible to make traditional contributions or Roth contributions on the first day of the month after the later of: (c) the date they are credited with a year of service; or (d) the date they attain age 21.

A temporary employee is credited with a year of service at the end of each 12-month period, beginning on their date of hire and, to the extent necessary, each 12-month anniversary thereafter, in which they are credited with at least 1,000 hours of service.

Effective July 1, 2018, participants are automatically enrolled in the Plan at a 3% pre-tax 401 (k) contribution savings rate unless they affirmatively elect a different rate or elect not to participate ("opt-out") no later than 30 days after they first meet the eligibility requirements. Participants who were hired prior to July 1, 2018, were automatically enrolled in the Plan at a 2% pretax 401 (k) contribution savings rate unless they affirmatively elected a different rate or elected to opt-out no later than 30 days after they became eligible.

After participants are automatically enrolled, they may increase, decrease, or stop their contribution level by contacting Schwab via telephone or via Schwab's workplace website. They may also withdraw their elective deferrals contributed to the plan under the automatic enrollment program within 90 days from the first payroll date in which their compensation was reduced. The amount they withdraw will be adjusted for any gain or loss. Also, their withdrawal will be subject to federal income tax (but not the extra 10% tax that normally applies to early distributions).

The Plan also contains an automatic savings increase feature that lasts from June 1 to July 1 of each year. Participants who have elective deferrals and catch-up contributions of less than 10% on June 1 of each year (8% prior to July 1, 2018) will have their pre-tax 401 (k) contribution savings rate automatically increased by 1% beginning as soon as administratively possible in July, unless they choose to opt-out of the automatic savings increase feature or elect a different contribution rate.

If participants miss their deadline to by-pass the automatic increase program and their savings rate is increased, they may still change their savings rate or opt out by contacting Schwab via telephone or via Schwab's workplace website. Contributions made pursuant to the automatic savings increase may not be returned until the participants otherwise eligible for a distribution under the Plan.

Participants may invest among 19 mutual funds and 12 target date funds within the plan and may make investment changes as frequently as daily. The Plan also makes available a Personal Choice Retirement Account that allows participants to invest in taxable mutual funds, tax-exempt mutual funds, equities, taxable fixed income, tax-exempt fixed income, foreign securities and publicly traded partnerships that are available through the Plan's third party administrator, Schwab Retirement Plan Services, Inc.

Note 1 - **Description of Plan Prior to Merger Date December 31, 2018 (See Note 10) (Continued)**

In-service withdrawals under the Plan include loans (not to exceed the lesser of: (a) $50,000, or (b) 50% of the participant's account), hardship distributions, and withdrawals for Participants who have attained at least age 59 ½.

Separate accounts are maintained for each participant reflecting contributions and all activity related to the Plan. Participants are entitled to benefits equal to their entire account upon their retirement, total and permanent disability; qualifying military leave of absence; termination of employment; or death.

As mentioned in Note 10, the Plan's assets were merged into another plan maintained by the same plan sponsor.

Note 2 - **Summary of Significant Accounting Policies**

A. For the Plan years ending December 31, 2018 and 2017 the Plan adopted Accounting Standards Codification (ASC) 820, and investments are valued and reported at the fair value in accordance with ASC 820 (see Note 9).

B. Purchases and sales of securities are reflected on a settlement-date basis. Gain or loss on sale of securities is based on average acquisition cost.

C. Dividend income is recorded on the ex-dividend date. Interest income is recorded as earned on the accrual basis.

D. In accordance with the policy of stating securities at fair value, net unrealized appreciation or depreciation for the year is reflected in the statement of changes in net assets available for Plan benefits.

E. The cash and cash equivalents are all investments in money market mutual funds that maintain a $1.00 per share net asset value.

F. The Financial Accounting Standards Board has issued Accounting Standards Codification (ASC) 962. ASC 962 allows plans with multiple participant-directed investment funds to show totals only rather than listing all funds in columnar form. The Plan has adopted ASC 962 and is showing the totals only for all years reported.

Note 2 - **Summary of Significant Accounting Policies (Continued)**

G. As noted in the opinion, the financial statements for 2018 and 2017 have a disclaimer of opinion because a limited scope audit was performed 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 custodian has certified as to the accuracy of the investment assets, transactions, income, schedule of investments and reportable transactions for 2018 and 2017.

H. The amount classified as "other" under the income classification on Statement of Changes in Net Assets Available for Plan Benefits is comprised of the change in the value of the self-directed brokerage accounts, mutual funds and money market funds, net of advisor fees. For the years ending December 31, 2018 and 2017, the change in value was a loss of $45,926 and a gain of $105,678, respectively.

I. The Plan is a participant-directed program. In addition, participants have the option to elect a self-directed investment program (Personally-Managed Account). This option permits participants to select from a wider array of investment options than offered by the Plan through its participant-directed program.

J. Participant loans receivable are valued at cost. The Plan fully expects repayment of participant loans receivable in full. The loans are adequately secured based on each participant's account. The loan interest rate is set at 1% above the prime rate, as defined at the time of the loan.

K. Upon termination of service due to death, disability, or retirement, a participant may elect to receive the amounts payable in the form of a lump sum of his or her entire account; a partial withdrawal from his or her account from time to time as specified by the participant or beneficiary; periodic installments over a period of years as specified by the participant or beneficiary; or a combination of such forms. A participant that elects an installment distribution may, at any time, elect to receive the remainder of his or her account in the form of a lump sum, or elect to receive a supplemental distribution.

Note 3 - **Tax Status**

The Plan obtained its latest determination letters dated September 27, 2017 for various minor amendments made to bring the Plan into compliance with various law changes. The Internal Revenue Service stated that the Plan, as then designed, is in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Note 4 - **Administration Expenses**

Investment manager fees and participant recordkeeping fees are generally absorbed by the Plan. During the fiscal year ended December 31, 2018 and 2017, the Plan Sponsor paid $630 and $0 in fees on behalf of the plan.

Note 5 - **Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 6 – **Payment of Benefits**

Benefits are recorded when paid. As of December 31, 2018, and 2017, there were no amounts allocated to accounts of persons who had elected to withdraw from the plan but had not yet been paid.

Note 7- **Party-In-Interest Transactions**

Parties in interest are defined under Department of Labor regulations as any fiduciary of the Plan, any party rendering services to the Plan, the employer and certain others. For the years ended December 31, 2018 and 2017, the Plan paid fees totaling $52,950 and $58,402, respectively, and are detailed as follows:

Party	Position	2018	2017
Cook Street Consultants	Plan Advisor	$ 9,362	$ 10,148
Charles Schwab	Plan Administrator	38,878	41,823
Charles Schwab	PCRA Advisor	---	3
The Joseph Group LLC	PCRA Advisor	---	1,161
Riverpoint Capital Management	PCRA Advisor	---	1,167
Winkel, Green & Company LLP	Plan Auditors	4,350	4,100
		$52,950	$58,402

The Personal Choice Retirement Account (PCRA) Advisor fees are included in Other Income on the Statement of Changes in Net Assets Available for Plan Benefits for the years ended December 31, 2018 and 2017.

Note 8- **Transfers – Changes in Employment Status**

Prior to the merger date, December 31, 2018, the Plan sponsor had two separate plans for its employees. As employees take other jobs with the Plan sponsor the participants must move to the plan that encompasses their job position. Accordingly, when these job changes occur, transfers between the plans take place. Total net transfers to (from) the Plan due to job changes during the fiscal years ended December 31, 2018 and 2017 totaled ($638,776) and ($1,300,814).

Note 9- **Fair Value Measurements**

Accounting Standards Codification (ASC) 820 establishes a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described as follows:

Level 1 — Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2 — Inputs to the valuation methodology include

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

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

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

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

Note 9- **Fair Value Measurements (Continued)**

Following is a description of the valuation methodologies used for assets measured at fair value, used at December 31, 2018 and 2017.

Mutual Funds:	Mutual funds held by the plan are open-end mutual funds that are registered with the SEC, and are deemed to be actively traded. These funds publish their daily net asset (NAV) and transact at that price. Funds are valued at the NAV of shares held by the Plan at year-end.
Common/Collective Trusts:	Valued at the net asset (NAV) of the trust, which is based on the market value of the shares held within the trust
Privately Managed Accounts:	Comprised of mutual funds which are valued at NAV at year end as well as common stocks, corporate bonds and U.S. securities which are valued at the closing price reported on the active market on which the individual securities are traded.
Publicly-Traded Limited Partnerships:	Units valued at closing price reported on an active market on which units are traded.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2018:

	Level 1	Level 2	Level 3	Total
Mutual Funds	$ ---	$ ---	$ ---	$ ---
Privately-Managed Accounts	---	---	---	---
	$ ---	$ ---	$ ---	$ ---

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2017:

	Level 1	Level 2	Level 3	Total
Mutual Funds	$32,202,891	$ ---	$ ---	$32,202,891
Privately-Managed Accounts	538,070	---	---	538,070
	$32,740,961	$ ---	$ ---	$32,740,961

Note 10 – Plan Merger

Effective December 31, 2018, the Plan merged into the Vorys, Sater, Seymour and Pease LLP Retirement Plan and the Plan's net assets at market value, totaling $33,498,439 were transferred to the Vorys, Sater, Seymour and Pease LLP Retirement Plan.

Note 11 – Reconciliation of Financial Statements to Form 5500

For the year ended December 31, 2018, the following is a reconciliation between the transfers related to the merger (Note 10) as reported on the financial statements to Form 5500:

	2018
Transfer to Vorys, Sater, Seymour and Pease LLP Retirement Plan as reported on the financial statements	(33,498,439)
Earnings of the portfolio of merged assets (see note 10) attributable to the period January 1, 2019 through January 10, 2019	(1,020,229)
Transfer to Vorys, Sater, Seymour and Pease LLP Retirement Plan as reported on the Form 5500	(34,518,668)

Note 12 – Subsequent Events

Subsequent events were evaluated through October 11, 2019, which is the date the financial statements were available for issuance.

Schedule H, line 4i - Schedule of Assets (Held at End of Year)

NAME OF PLAN SPONSOR: Vorys, Sater, Seymour and Pease LLP
NAME OF PLAN: Vorys, Sater, Seymour and Pease LLP Retirement Plan for Associates and Counsel
EIN: 31-4333125
PLAN NUMBER: 004

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
*	PARTICIPANT LOANS	Loans (4.25% - 6.25%)		137,538
	VANGUARD TRSY MONEY MKT INVSTR	Money Market / Cash Equivalent		2,520,255
	PCRA	Self-Directed Brokerage Account		1,423,339
	ALLIANZGI NFJ SMALL CAP VAL I	Registered Investment Company		920,572
	ARTISAN MIDCAP FUND	Registered Investment Company		1,425,579
	BARON GROWTH INSTITUTIONAL	Registered Investment Company		946,156
	DFA GLOBAL REAL ESTATE SEC	Registered Investment Company		104,139
	DIAMOND HILL LARGE CAP Y	Registered Investment Company		1,007,314
	DODGE & COX STOCK FUND	Registered Investment Company		2,386,827
	EUROPACIFIC GROWTH R6	Registered Investment Company		1,372,740
	FIDELITY EXTENDED MARKET INDEX	Registered Investment Company		628,030
	HARBOR CAPITAL APPRECIATION	Registered Investment Company		2,843,767
	METROPOLITAN WEST TTL RTN BD P	Registered Investment Company		1,420,867
	MFS INTERNTNL NEW DISCOVERY R4	Registered Investment Company		776,319
*	SCHWAB S&P 500 INDEX FUND	Registered Investment Company		4,391,021
	TROWE PRICE INSTL HIGH YIELD	Registered Investment Company		1,207,735
	VANGUARD INFL PROTECTED SECSIN	Registered Investment Company		1,177,296
	VANGUARD SHORT-TERM GRADE INS	Registered Investment Company		717,812
	VANGUARD TARGET RETIREMNT 2015	Registered Investment Company		5,378
	VANGUARD TARGET RETIREMNT 2020	Registered Investment Company		539,314
	VANGUARD TARGET RETIREMNT 2025	Registered Investment Company		394,098
	VANGUARD TARGET RETIREMNT 2030	Registered Investment Company		1,093,907
	VANGUARD TARGET RETIREMNT 2035	Registered Investment Company		6,800
	VANGUARD TARGET RETIREMNT 2040	Registered Investment Company		617,291
	VANGUARD TARGET RETIREMNT 2045	Registered Investment Company		548,897
	VANGUARD TARGET RETIREMNT 2050	Registered Investment Company		2,117,585
	VANGUARD TARGET RETIREMNT 2055	Registered Investment Company		322,122
	VANGUARD TARGET RETIREMNT 2060	Registered Investment Company		2,156
	VANGUARD TARGET RETIREMNT 2065	Registered Investment Company		220
	VANGUARD TARGET RETMT INCOME	Registered Investment Company		289,056
	VANGUARD TOTAL BD MKT IDX INST	Registered Investment Company		997,296
	VANGUARD TOTAL INTL BD IDX ADM	Registered Investment Company		449,937
	VANGUARD TOTAL INTL STK INSTL	Registered Investment Company		707,076

* Party-in-interest