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.**	**2019** **This Form is Open to Public Inspection**

Part I Annual Report Identification Information

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

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
- [ ] 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
TUCKER ELLIS LLP RETIREMENT SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 09/01/2003

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)
TUCKER ELLIS LLP

950 MAIN AVENUE
SUITE 1100
CLEVELAND, OH 44113-7213

2b Employer Identification Number (EIN) 20-0073899

2c Plan Sponsor's telephone number 216-696-3738

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.	10/12/2020	MICHAEL HARRIS
	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**	468
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)**	293
a(2) Total number of active participants at the end of the plan year	**6a(2)**	304
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	96
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	400
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f Total. Add lines **6d** and **6e**	**6f**	401
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	396
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:

2A 2E 2F 2G 2J 2K 2R 2S 2T 3B 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)	**9b** Plan benefit arrangement (check all that apply)
(1) [ ] Insurance	**(1)** [ ] Insurance
(2) [ ] Code section 412(e)(3) insurance contracts	**(2)** [ ] Code section 412(e)(3) insurance contracts
(3) [X] Trust	**(3)** [X] Trust
(4) [ ] General assets of the sponsor	**(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 2019 Form M-1 annual report. If the plan was not required to file the 2019 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).	2019
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 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
TUCKER ELLIS LLP RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
TUCKER ELLIS LLP

D Employer Identification Number (EIN)
20-0073899

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	65436	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CBIZ FINANCIAL SOLUTIONS, INC.

52-1396995

(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	32075	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ANCORA FAMILY WEALTH ADVISORS

41-2071875

(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?
26 50	NONE	11908	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

CHARLES SCHWAB & CO., INC.

94-1737782

(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?
33 50 59 62 71	NONE	1658	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CHARLES SCHWAB & CO. INC. AND AFFIL	59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
SEE ATTACHMENT 90-0924512	SEE ATTACHMENT

(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.**	**2019** **This Form is Open to Public Inspection**

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
TUCKER ELLIS LLP RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
TUCKER ELLIS LLP

D Employer Identification Number (EIN)
20-0073899

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)	90611	69778
(2) Participant contributions	1b(2)	77842	77450
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	2429844	4374192
(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)	1072444	1099292
(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)	65920906	76911002
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	6118680	5541966

		(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	75710327	88073680
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	75710327	88073680

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)	3187194	
(B) Participants	2a(1)(B)	2678163	
(C) Others (including rollovers)	2a(1)(C)	385543	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		6250900
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	74063	
(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)	59943	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		134006
(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)	2469507	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		2469507
(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)		12770029
c Other income	2c		1153866
d Total income. Add all **income** amounts in column (b) and enter total	2d		22778308
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5859296	
(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)		5859296
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)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	66575	
(4) Other	2i(4)	65437	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		132012
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		5991308
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		16787000
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		4423647

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) ☐ Unmodified **(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: ZINNER & CO. LLP **(2)** EIN: 34-1663731

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			

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 _____.

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)
TUCKER ELLIS LLP COUNSEL & ASSOCIATES RETIREMENT PLAN	20-0073899	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.**	**2019** **This Form is Open to Public Inspection.**

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
TUCKER ELLIS LLP RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
TUCKER ELLIS LLP

D Employer Identification Number (EIN)
20-0073899

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: _____% 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):

20 **PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation_____

TUCKER ELLIS LLP
RETIREMENT SAVINGS PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2019 AND 2018

TUCKER ELLIS LLP
RETIREMENT SAVINGS PLAN

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Certified Public Accountants
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Since 1938

INDEPENDENT AUDITORS' REPORT

To Retirement Plan Committee of
Tucker Ellis LLP Retirement Savings Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the **Tucker Ellis LLP Retirement Savings Plan**, which comprise the statements of net assets available for benefits as of December 31, 2019 and 2018, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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 G, which was certified by The Charles Schwab Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2019 and 2018, that the information provided to the plan administrator by the trustee of the plan assets is complete and accurate.

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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.

Other Matter

The supplemental schedule of assets held for investment purposes as of December 31, 2019 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

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

Zinner & Co. LLP

Cleveland, Ohio

October 5, 2020

TUCKER ELLIS LLP
RETIREMENT SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2019 AND 2018

ASSETS

	2019	2018
Investments	$ 86,827,160	$ 74,469,430
Receivables		
Employer contributions	69,778	90,611
Participant contributions	77,450	77,842
Notes receivable and accrued interest from participants	1,099,292	1,072,444
Total Receivables	1,246,520	1,240,897
Net Assets Available for Benefits	$ 88,073,680	$ 75,710,327

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

TUCKER ELLIS LLP
RETIREMENT SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

	2019	2018
Additions:		
Additions to net assets attributed to:		
Investment income (loss):		
Net appreciation (depreciation) in fair value of investments	$ 12,770,029	$ (7,120,516)
Net investment income	3,697,436	2,856,713
Interest income - Participants' loans	59,943	57,216
	16,527,408	(4,206,587)
Contributions:		
Employer	3,187,194	3,197,431
Participant	2,678,163	2,430,947
Participant rollovers	385,543	919,633
	6,250,900	6,548,011
Total Additions	22,778,308	2,341,424
Deductions:		
Deductions from net assets attributed to:		
Benefits paid to participants	5,859,296	4,256,646
Administrative expenses	132,012	141,577
Total Deductions	5,991,308	4,398,223
Net Increase (Decrease)	16,787,000	(2,056,799)
Net Assets Available for Benefits:		
Beginning of year	75,710,327	77,447,982
Transfer of assets from qualified plan (Note A)	0	319,977
Transfer of assets to qualified plan (Note A)	(4,423,647)	(833)
End of year	$ 88,073,680	$ 75,710,327

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

A. DESCRIPTION OF THE PLAN

The following description of Tucker Ellis LLP Retirement Savings Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan, adopted September 1, 2003, is a defined contribution plan. The Plan originally covered all employees of Tucker Ellis LLP (the Company) who were twenty-one years of age or older and had completed at least six months of service. Effective January 1, 2016, the Plan was restated and as of that date covers all employees of the Company who are twenty-one years of age or older and who have completed at least six months of service (one month of service effective as of December 1, 2016), but excludes those employees of the Company classified as: 1) Counsel; 2) Senior Counsel; 3) Associates; 4) Of Counsel; and 5) Former Key and Non-Key Retired Partners who now participate in the Tucker Ellis LLP Counsel & Associates Retirement Plan. Nonetheless, any employee classified as Counsel, Senior Counsel, Of Counsel or Former Key and Non-Key Retired Partner who participates in the Tucker Ellis LLP Cash Balance Pension Plan is an eligible participant in the Plan.

During 2019, $0 was transferred to the Plan from the Counsel & Associates Retirement Plan by participants who became Partners for the year and $4,423,647 was transferred from the Plan to the Counsel & Associates Retirement Plan by participants who became Retired Partners for the year. During 2018, $319,977 was transferred to the Plan from the Counsel & Associates Retirement Plan by participants who became Partners for the year and $833 was transferred from the Plan to the Counsel & Associates Retirement Plan by participants who became Retired Partners for the year.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

A participant in the Plan may elect to reduce their compensation up to the amount allowable by law and contribute such amount to the Plan on their behalf (participant elective deferral). Effective January 1, 2019, eligible employees who become participants on or after January 1, 2019, shall automatically have their compensation reduced by 6%, which amount shall be deemed to be the participant's salary reduction election if the participant does not elect to defer a portion of compensation or elect to receive cash in lieu of making a salary deferral election within a reasonable time not to exceed 30 days after entering the Plan. Up to 100% of the participant's contribution, at their election, may be designated as an after tax Roth elective deferral contribution to the Plan.

The Plan allows for discretionary Company matching contributions, as well as discretionary profit-sharing contributions. No Company matching contributions were made for the 2019 or 2018 plan years. The Company made discretionary profit-sharing contributions during 2019 and 2018.

A. DESCRIPTION OF THE PLAN (CONTINUED)

Contributions (Continued)

For the 2019 and 2018 plan years, each participant was in his or her own allocation group and the amount of the profit sharing contributions made to the Plan on behalf of each eligible participant was set forth in a schedule as determined by the Retirement Plan Committee of the Company in consultation with the Managing Partner. The discretionary profit-sharing contributions made on behalf of each eligible participant were based on the respective percentages of eligible compensation paid for the plan year to participants in the rate groups comprised of partners, retired partners, counsel, highly compensated staff and staff, as permitted under the Plan.

Total employer contributions paid to the Plan during 2019 and 2018 were $3,187,194 and $3,197,431, respectively.

Participant Accounts

The Trustee maintains an individual account for each participant. A participant's account is credited with contributions and earnings from plan investments. Accounts are reduced for withdrawals and distributions. Participants self-direct their investments as to their allocation among the available investment fund options or by establishing a personal choice retirement account to invest in a wider range of mutual funds and marketable securities. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions and all earnings thereon, as well as in the Company's matching contributions, if any, and discretionary employer profit-sharing contributions.

Participant Loans

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 (i) reduced by the excess (if any) of the highest outstanding balance of loans from the Plan to the participant during the one year period ending on the day before the date on which such loan is made, over the outstanding balance of loans from the Plan to the participant on the date on which such loan was made, or (ii) one-half (1/2) of the balance in the participant's vested account as of the date the loan is made under the Plan.

Loan transactions are treated as a directed investment. Loan terms are amortized over a reasonable period of time, not to exceed five years. However, if the loan is used to acquire a principal residence, the loan may be repaid over a reasonable period of time that may be longer than five years. The loans are secured by the balance in the participant's account and bear interest at rates that range from 5.25% to 10.5% for loans outstanding as of December 31, 2019 and 2018, which are commensurate with local prevailing rates as of the loan origination date. Principal and interest are paid through payroll deductions not less frequently than quarterly.

A. DESCRIPTION OF THE PLAN (CONTINUED)

Payments of Benefits

Participants are entitled to receive their vested account balance following normal retirement age (62), death, disability or termination of employment. Also, upon attainment of age 59½, active participants may receive all or a portion of their vested account balance attributable to elective deferral, matching or discretionary profit-sharing contributions, and participants may elect to receive all or a portion of their rollover contributions at any time. Participants are eligible to receive their benefits as a lump sum payment. Benefits are recorded when paid.

At both December 31, 2019 and 2018, net assets available for plan benefits included $0 for distributions to participants who have requested a distribution from the Plan prior to the end of the Plan year but who did not receive their distribution as of the end of the Plan year.

Forfeitures

Participant accounts are 100% vested at all times. Any portion of an account that may be forfeited in the limited circumstances set forth under the terms of the Plan shall be distributed to the affected participant. Any accounts that may otherwise be forfeited in the limited circumstances set forth under the terms of the Plan are used to reduce the contributions of the Company.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Valuation of Investments and Income Recognition

The Plan's investments in mutual funds are stated at fair value based on the quoted market value on the last business day of the Plan year. Participant loans are stated at cost, which approximates fair value. Purchases and sales of securities are recorded on a trade date basis. Dividends are recorded on the ex-dividend date. Investments are re-valued once a year at the end of the plan year.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

The Plan has evaluated subsequent events through October 5, 2020, the date the financial statements were available to be issued. The COVID-19 outbreak continues to cause various business disruption through mandated and voluntary closings and other restrictions to the Plan's business partners including but not limited to the Plan sponsor, third party administrator, custodian of Plan assets and participants. The extent of the impact of COVID-19 on the Plan's operational, investment and financial performance will depend on certain developments, including the duration and spread of the outbreak and the continued impact on the Plan's business partners including but not limited to the Plan sponsor, third party administrator, custodian of Plan assets and participants, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the Plan's future financial condition or results of operations is uncertain.

C. INVESTMENTS

The Plan's investments, including gains and losses on investments bought and sold, as well as held during the year, appreciated /(depreciated) in value by $12,770,029 and ($7,120,516) during the years ended December 31, 2019 and 2018, respectively.

D. FAIR VALUE MEASUREMENTS

The Plan uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures. In accordance with ASC 820-10, the Plan has categorized its financial instruments, based on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy:

Level 1 – Financial assets and liabilities whose values are based on unadjusted quoted prices for identical assets or liabilities in an active market that the Plan has the ability to access. These include investments that are recorded at fair value on a recurring basis and fair value measurement is based upon quoted prices, if available. Securities valued using Level 1 inputs include those traded on an active exchange and other exchange trade securities.

Money Market Funds: Valued based on cost plus accrued interest, which approximates fair value.

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

D. FAIR VALUE MEASUREMENTS (CONTINUED)

Level 2 – Financial assets and liabilities whose values are based on quoted prices in markets that are not active or model inputs that are observable either directly or indirectly for subsequently the full term of the asset or liability.

Level 3 – Financial assets and liabilities whose values are based on prices or valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2019 and 2018:

	Fair Value Measurements at December 31, 2019 Using			
	Fair Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Money market funds	$ 4,374,192	$ 4,374,192	$ 0	$ 0
Mutual funds				
Fixed income	8,801,417	8,801,417	0	0
Asset Allocation	17,330,999	17,330,999	0	0
Large company equity	31,048,171	31,048,171	0	0
Mid company equity	4,904,145	4,904,145	0	0
Small company equity	4,605,725	4,605,725	0	0
International/global equity	10,220,545	10,220,545	0	0
Total Mutual Funds	76,911,002	76,911,002	0	0
Self directed brokerage account	5,541,966	5,541,966	0	0
Total assets at fair value	$ 86,827,160	$ 86,827,160	$ 0	$ 0

	Fair Value Measurements at December 31, 2018 Using			
	Fair Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Money market funds	$ 2,429,844	$ 2,429,844	$ 0	$ 0
Mutual funds				
Fixed income	7,770,579	7,770,579	0	0
Asset Allocation	14,346,204	14,346,204	0	0
Large company equity	26,391,760	26,391,760	0	0
Mid company equity	4,015,807	4,015,807	0	0
Small company equity	4,035,239	4,035,239	0	0
International/global equity	9,361,317	9,361,317	0	0
Total Mutual Funds	65,920,906	65,920,906	0	0
Self directed brokerage account	6,118,680	6,118,680	0	0
Total assets at fair value	$ 74,469,430	$ 74,469,430	$ 0	$ 0

D. FAIR VALUE MEASUREMENTS (CONTINUED)

There have been no changes in valuation techniques and related inputs during the current year.

E. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

F. TAX STATUS

The Company initially adopted a Prototype Non-Standardized Profit-Sharing Plan with a cash or deferred arrangement, for which the prototype sponsor received a favorable opinion letter. On September 27, 2010, the Plan obtained its most recent favorable IRS determination letter, in which the IRS ruled that the Plan, as amended and restated effective as of January 1, 2009, was in compliance with the applicable requirements of the Internal Revenue Code. This determination letter also favorably ruled on Plan amendments executed through December 30, 2009. The Plan Administrator and the Plan's Tax Counsel believe that the Plan is currently designed and being operated 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.

G. INFORMATION CERTIFIED BY THE TRUSTEE OF THE PLAN ASSETS

Information as to the Plan assets as of December 31, 2019 and 2018 has been certified to the Plan Administrator by The Charles Schwab Trust Company (Schwab), the trustee of the plan assets. As directed by the Plan Administrator, no auditing procedures have been performed on this information except to compare such information to the information included in the accompanying financial statements and supplemental schedules.

	2019	2018
Statements of Net Assets Available for Benefits		
Investments - At fair value	$ 86,827,160	$ 74,469,430
Statements of Changes in Net Assets Available for Benefits		
Net (Depreciation) Appreciation in Fair Value of Investments	12,770,029	(7,120,516)
Net Investment Income	3,697,436	2,856,713

H. EMPLOYER ABSORBED COSTS

The Company absorbs a portion of the Plan's administrative expenses.

I. PLAN AMENDMENTS

The Company adopted a restatement of the Plan effective as of January 1, 2016. During plan year 2016 an amendment to the plan revised and clarified eligibility provisions as described in Note A. During plan year 2019 an amendment to the plan added an Automatic Savings Increase (ASI), modified the Automatic Contribution Arrangement (ACA) and changed the definition of Disability. Participants should refer to the Plan amendments for a more complete description of the changes.

J. RELATED PARTY TRANSACTIONS

Certain Plan investments are shares of mutual funds managed by Schwab. Schwab is the trustee, as defined by the Plan, and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for the investment management services amounted to $66,575 and $76,989 for the years ended December 31, 2019 and 2018, respectively.

K. RISKS AND UNCERTAINTIES

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

TUCKER ELLIS LLP
RETIREMENT SAVINGS PLAN

SUPPLEMENTAL INFORMATION

DECEMBER 31, 2019

TUCKER ELLIS LLP
RETIREMENT SAVINGS PLAN

SPONSOR: TUCKER ELLIS LLP
EIN: 20-0073899
PLAN NUMBER: 001
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
(SEE FORM 5500, SCHEDULE H, LINE 4i)

DECEMBER 31, 2019

(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
	American Funds 2010 Trgt Date Retire R6	Registered Investment Company	**	$ 518,550
	American Funds 2015 Trgt Date Retire R6	Registered Investment Company	**	41,648
	American Funds 2020 Trgt Date Retire R6	Registered Investment Company	**	4,909,201
	American Funds 2025 Trgt Date Retire R6	Registered Investment Company	**	477,126
	American Funds 2030 Trgt Date Retire R6	Registered Investment Company	**	4,655,946
	American Funds 2035 Trgt Date Retire R6	Registered Investment Company	**	555,297
	American Funds 2040 Trgt Date Retire R6	Registered Investment Company	**	5,124,917
	American Funds 2045 Trgt Date Retire R6	Registered Investment Company	**	104,137
	American Funds 2050 Trgt Date Retire R6	Registered Investment Company	**	790,691
	American Funds 2055 Trgt Date Retire R6	Registered Investment Company	**	23,391
	American Funds 2060 Trgt Date Retire R6	Registered Investment Company	**	130,095
	PCRA (Personal Choice Retirement Account)	Self-Directed Brokerage Account	**	5,541,966
	T. Rowe Price Blue Chip Growth I	Registered Investment Company	**	9,096,690
*	Schwab International Index	Registered Investment Company	**	6,345,938
	American Funds Europacific Growth R6	Registered Investment Company	**	3,874,607
	Pioneer Select Mid Cap Gowth Y	Registered Investment Company	**	3,231,250
*	Schwab Retirement Government Money	Money Market	**	4,374,192
	DFA US Small Cap I	Registered Investment Company	**	1,758,003
	Western Asset Core Bond I	Registered Investment Company	**	5,750,565
*	Schwab S&P 500 Index	Registered Investment Company	**	13,104,556
	American Funds Invmt Co of Amer R6	Registered Investment Company	**	2,808,811
*	Schwab Small Cap Index	Registered Investment Company	**	2,847,722
*	Schwab US Aggregate Bond Index	Registered Investment Company	**	3,050,852
	T. Rowe Price Mid-Cap Value I	Registered Investment Company	**	1,672,895
	Vanguard Windsor II Admiral	Registered Investment Company	**	6,038,114
				86,827,160
*	Participant Loans	Loans, 5.25%-10.5%		1,099,292
				$ 87,926,452

* Represents a party-in-interest
** Participant-Directed (cost not required)

Tucker Ellis LLP Retirement Savings Plan
Schedule C, Part I, Line 3 - Service Provider Indirect Compensation Information
December 31, 2019

EIN: 20-0073899
Plan Number: 001

Received By Charles Schwab & Co., Inc. (EIN: 94-1737782)

Fund Family/Provider	EIN	Formula
American Funds	90-0924512	Rate of 0.37% of average daily balance of asset(s)
Ancora	Not Available	Rate of 0.10% of average daily balance of asset(s)
Angel Oak	Not Available	Rate of 0.10% of average daily balance of asset(s)
Cohen & Steers	14-1904657	Rate of 0.10% of average daily balance of asset(s)
Fidelity Investments	06-1194217	Rate of 0.10% of average daily balance of asset(s)
FMI Funds	39-1861095	Rate of 0.10% of average daily balance of asset(s)
Invesco	58-2287224	Rate of 0.50% of average daily balance of asset(s)
John Hancock	04-3483032	Rate of 0.10% of average daily balance of asset(s)
JPMorgan	13-2624428	Rate of 0.30% of average daily balance of asset(s)
Legg Mason	Not Available	Rate of 0.01% of average daily balance of asset(s)
Legg Mason	Not Available	Rate of 0.10% of average daily balance of asset(s)
Lord Abbett	13-3731507	Rate of 0.10% of average daily balance of asset(s)
Pioneer Investments	13-5657669	Rate of 0.02% of average daily balance of asset(s)
Schwab Funds	94-3106735	Range of 0.15 - 0.25% of average daily balance of assets
Tributary Funds	Not Available	Rate of 0.40% of average daily balance of asset(s)

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

NAME OF PLAN SPONSOR: Tucker Ellis LLP
NAME OF PLAN: Tucker Ellis LLP Retirement Savings Plan
EIN: 20-0073899
PLAN NUMBER: 001

(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 (5.25% - 10.50%)		1,099,292
*	SCHWAB RET GVMNT MONEY FUND	Money Market / Cash Equivalent		4,374,192
	PCRA	Self-Directed Brokerage Account		5,541,966
	AMERICAN FDS INVEST CO AMER R6	Registered Investment Company		2,808,811
	AMERICAN FUNDS TRGTDT 2010 R6	Registered Investment Company		518,550
	AMERICAN FUNDS TRGTDT 2015 R6	Registered Investment Company		41,648
	AMERICAN FUNDS TRGTDT 2020 R6	Registered Investment Company		4,909,201
	AMERICAN FUNDS TRGTDT 2025 R6	Registered Investment Company		477,126
	AMERICAN FUNDS TRGTDT 2030 R6	Registered Investment Company		4,655,946
	AMERICAN FUNDS TRGTDT 2035 R6	Registered Investment Company		555,297
	AMERICAN FUNDS TRGTDT 2040 R6	Registered Investment Company		5,124,917
	AMERICAN FUNDS TRGTDT 2045 R6	Registered Investment Company		104,137
	AMERICAN FUNDS TRGTDT 2050 R6	Registered Investment Company		790,691
	AMERICAN FUNDS TRGTDT 2055 R6	Registered Investment Company		23,391
	AMERICAN FUNDS TRGTDT 2060 R6	Registered Investment Company		130,095
	DFA US SMALL CAP	Registered Investment Company		1,758,003
	EUROPACIFIC GROWTH R6	Registered Investment Company		3,874,607
	PIONEER SELECT MIDCAP GROWTH Y	Registered Investment Company		3,231,250
*	SCHWAB INTERNATIONAL INDEX FD	Registered Investment Company		6,345,938
*	SCHWAB S&P 500 INDEX FUND	Registered Investment Company		13,104,557
*	SCHWAB SMALL-CAP INDEX FUND	Registered Investment Company		2,847,722
*	SCHWAB US AGGREGATE BOND INDEX	Registered Investment Company		3,050,852
	T ROWE MID CAP VALUE INST	Registered Investment Company		1,672,895
	TROWE PRICE BLUE CHIP GRTH INS	Registered Investment Company		9,096,689
	VANGUARD WINDSOR II ADMIRAL	Registered Investment Company		6,038,114
	WESTERN ASSET CORE BOND INSTL	Registered Investment Company		5,750,565

* Party-in-interest