Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

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
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(K) SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 100

1c Effective date of plan 01/01/1989

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)
WILSON ELSER MOSKOWITZ EDELMAN & DICKER LLP

150 EAST 42ND STREET
NEW YORK, NY 10017-5639

2b Employer Identification Number (EIN) 13-2679447

2c Plan Sponsor's telephone number 212-915-5530

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.	10/13/2020	ALAN RUBIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2020	ALAN RUBIN
	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**	1779
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)**	1377
a(2) Total number of active participants at the end of the plan year	**6a(2)**	1503
b Retired or separated participants receiving benefits	**6b**	1
c Other retired or separated participants entitled to future benefits	**6c**	404
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	1908
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f Total. Add lines **6d** and **6e**.	**6f**	1909
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	1499
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	28
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 2G 2J 2K 2T 3D 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)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[X] Insurance	**(1)**	[X] 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)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **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 A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

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
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 100

C Plan sponsor's name as shown on line 2a of Form 5500
WILSON ELSER MOSKOWITZ EDELMAN & DICKER LLP

D Employer Identification Number (EIN)
13-2679447

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
42-0127290	61271	616162	1926	01/01/2019	12/31/2019

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
25446	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

MORGAN STANLEY DW INC
ATTN ANTHONY BANJANY HARBORSIDE
FINCL CNT 201 PLAZA 2 3RD FL
JERSEY CITY, NJ 07311

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code
25446	0		3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	**4**	0
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	15316348

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	
c	Premiums due but unpaid at the end of the year	**6c**	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	**6d**	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below) ▶	**7c(5)**			
	(6) Total additions			**7c(6)**	
d	Total of balance and additions (add lines **7b** and **7c(6)**)			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below) ▶	**7e(4)**			
	(5) Total deductions			**7e(5)**	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	0

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance

e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug

i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract

m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 100

C Plan sponsor's name as shown on line 2a of Form 5500
WILSON ELSER MOSKOWITZ EDELMAN & DICKER LLP

D Employer Identification Number (EIN)
13-2679447

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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)

MORGAN STANLEY DW INC

94-1671384

(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?
49 55 99	OTHER SERVICES	0	Yes [X] No [ ]	Yes [ ] No [X]	288007	Yes [ ] No [X]

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 37 50 64	CONTRACT ADMINISTRATOR	28977	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

WILSHIRE ASSOCIATES INCORPORATED

95-2755361

(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?
27 72	INVESTMENT ADVISORY	0	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [X] 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
MORGAN STANLEY DW INC	49 55 99	288007

(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.
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	COMMISSIONS AND REFERRAL/SERVICE FEE

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
WILSHIRE ASSOCIATES INCORPORATED	27 72	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.
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	1 BASIS POINT ANNUALLY ON ELIGIBLE PLAN ASSETS IN WILSHIRE 3(21) OR WILSHIRE 3(21) AUTO-EXECUTE FIDUCIARY SERVICE.

(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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

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
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 100

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
WILSON ELSER MOSKOWITZ EDELMAN & DICKER LLP

D Employer Identification Number (EIN)
13-2679447

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LGCAP S&P 500 INDEX SA-I5

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-016	P	9369719

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP S&P 600 INDEX SA-I5

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-028	P	2999424

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP S&P 400 IDX SA-I5

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-023	P	2947205

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HYB 2010 CIT U25

b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
26-6447574-001	C	606484

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HYB 2015 CIT U25

b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
26-6447574-002	C	2546792

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HYB 2020 CIT U25

b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
26-6447574-003	C	7378025

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HYB 2025 CIT U25

b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
26-6447574-004	C	8452557

a Name of MTIA, CCT, PSA, or 103-12 IE:	PRIN LIFETIME HYB 2030 CIT U25		
b Name of sponsor of entity listed in (a):	PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 26-6447574-005	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	9282253
a Name of MTIA, CCT, PSA, or 103-12 IE:	PRIN LIFETIME HB 2035 CIT U25		
b Name of sponsor of entity listed in (a):	PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 26-6447574-006	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	8990763
a Name of MTIA, CCT, PSA, or 103-12 IE:	PRIN LIFETIME HB 2040 CIT U25		
b Name of sponsor of entity listed in (a):	PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 26-6447574-007	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	6447909
a Name of MTIA, CCT, PSA, or 103-12 IE:	PRIN LIFETIME HB 2045 CIT U25		
b Name of sponsor of entity listed in (a):	PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 26-6447574-008	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	5243211
a Name of MTIA, CCT, PSA, or 103-12 IE:	PRIN LIFETIME HY 2050 CIT U25		
b Name of sponsor of entity listed in (a):	PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 26-6447574-009	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	4176288
a Name of MTIA, CCT, PSA, or 103-12 IE:	PRIN LIFETIME HY 2055 CIT U25		
b Name of sponsor of entity listed in (a):	PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 26-6447574-010	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1610750
a Name of MTIA, CCT, PSA, or 103-12 IE:	PRIN LIFETIME HY INC CIT U25		
b Name of sponsor of entity listed in (a):	PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 26-6447574-011	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1033499
a Name of MTIA, CCT, PSA, or 103-12 IE:	PRINCIPAL STABLE VALUE INST		
b Name of sponsor of entity listed in (a):	PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 93-6274328-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	15592222
a Name of MTIA, CCT, PSA, or 103-12 IE:	PRIN LIFETIME HY 2060 CIT U25		
b Name of sponsor of entity listed in (a):	PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 26-6447574-012	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	571731
a Name of MTIA, CCT, PSA, or 103-12 IE:	PRIN LIFETIME HY 2065 CIT U25		
b Name of sponsor of entity listed in (a):	PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 26-6447574-013	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	16083

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

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
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 100

C Plan sponsor's name as shown on line 2a of Form 5500
WILSON ELSER MOSKOWITZ EDELMAN & DICKER LLP

D Employer Identification Number (EIN)
13-2679447

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)	1299803	1347320
(2) Participant contributions	1b(2)	184478	250
(3) Other	1b(3)	690	546
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(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)	1710174	1732546
(9) Value of interest in common/collective trusts	1c(9)	56588153	71948568
(10) Value of interest in pooled separate accounts	1c(10)	12583581	15316348
(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)	87915169	109493844
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	160282048	199839422
	Liabilities			
g	Benefit claims payable	1g	0	
h	Operating payables	1h	0	
i	Acquisition indebtedness	1i	0	
j	Other liabilities	1j	0	
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	160282048	199839422

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)	1729009	
	(B) Participants	2a(1)(B)	10269192	
	(C) Others (including rollovers)	2a(1)(C)	3985233	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		15983434
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
	(B) U.S. Government securities	2b(1)(B)	0	
	(C) Corporate debt instruments	2b(1)(C)	0	
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	99886	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		99886
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1195909	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1195909
	(3) Rents	2b(3)		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
	(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)	0	
	(B) Other	2b(5)(B)	0	
	(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)		9923876
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		3566120
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		21817160
c Other income	2c		23
d Total income. Add all **income** amounts in column (b) and enter total	2d		52586408
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	12994163	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	794	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		12994957
f Corrective distributions (see instructions)	2f		5100
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	28977	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		28977
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		13029034
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		39557374
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ 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: BERDON LLP (2) EIN: 13-0485070

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	0
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	0

			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	0
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	0
e	Was this plan covered by a fidelity bond?	4e	X		10000000
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)

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)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under 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.**

OMB No. 1210-0110

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
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 100

C Plan sponsor's name as shown on line 2a of Form 5500
WILSON ELSER MOSKOWITZ EDELMAN & DICKER LLP

D Employer Identification Number (EIN)
13-2679447

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): 42-0127290

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_____

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP
401(k) SAVINGS PLAN

FINANCIAL STATEMENTS

FOR THE YEARS ENDED
DECEMBER 31, 2019 AND 2018

BERDON ACCOUNTANTS AND ADVISORS

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP
401(k) SAVINGS PLAN

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BERDON ACCOUNTANTS AND ADVISORS™

INDEPENDENT AUDITORS' REPORT

To the Administrator of
Wilson, Elser, Moskowitz, Edelman & Dicker LLP
401(k) Savings Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Wilson, Elser, Moskowitz, Edelman & Dicker LLP 401(k) Savings Plan (the "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 4 and supplemental Schedule 1, which was certified by Principal Trust Company, the trustee of the Plan, except for comparing this 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 certifications from the trustee as of December 31, 2019 and 2018, and for the years then ended, that the information provided to the plan administrator by the trustee is complete and accurate.

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 1, Schedule H, Line 4(i) - Schedule of Assets Held for Investment Purposes at End of Year 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 purposes 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.

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.

Berdon LLP

Certified Public Accountants

New York, New York
October 8, 2020

EXHIBIT A

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP
401(k) SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS:		
Investments at fair value:		
Mutual funds	$ 109,493,844	$ 87,915,169
Common/collective trusts	71,718,285	56,750,630
Pooled separate accounts	15,316,347	12,583,581
	196,528,476	157,249,380
Receivables:		
Notes receivable from participants	1,733,092	1,710,864
Participant contributions	250	184,478
Employer contributions	1,347,320	1,299,803
	3,080,662	3,195,145
NET ASSETS AVAILABLE FOR BENEFITS	$ 199,609,138	$ 160,444,525

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

EXHIBIT B

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP
401(k) SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

	2019	2018
ADDITIONS:		
Investment income (loss):		
Net unrealized appreciation (depreciation) in fair value of investments	$ 34,914,417	$ (12,250,504)
Interest and dividend income	1,195,909	1,121,411
Net investment income (loss)	36,110,326	(11,129,093)
Contributions from participants	10,269,192	9,385,240
Contributions from employer	1,729,009	1,649,134
Rollovers	3,985,233	1,435,087
Participant notes receivable interest	99,886	83,759
TOTAL ADDITIONS	52,193,646	1,424,127
DEDUCTIONS:		
Benefits paid to participants	13,000,056	9,923,552
Administrative expenses	28,977	30,900
TOTAL DEDUCTIONS	13,029,033	9,954,452
NET INCREASE (DECREASE) IN NET ASSETS AVAILABLE FOR BENEFITS	39,164,613	(8,530,325)
NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR	160,444,525	168,974,850
NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR	$ 199,609,138	$ 160,444,525

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

NOTE 1 - DESCRIPTION OF PLAN

The following description of the Wilson, Elser, Moskowitz, Edelman & Dicker LLP (the "Company") 401(k) Savings Plan (the "Plan") provides only general information. Participants should refer to the Plan and related plan agreement for a more complete description of the Plan's provisions.

(a) General

The Plan, which was established in 1989, is a qualified defined contribution plan with a cash or deferred arrangement in accordance with the provisions of the Internal Revenue Code of 1986 (IRC), as amended by subsequent acts, and the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). Effective January 1, 2007, the Company froze its Defined Benefit Plan for Nonlegal Staff, and added a profit-sharing component to the Plan for the nonlegal staff. Further information about the Plan and trust agreements may be obtained from the plan administrator.

(b) Employer Discretionary Contributions

The Plan provides that the Company may elect to make additional employer-matching and/or profit-sharing contributions to the Plan for the benefit of the participants therein who are members of the nonlegal staff. The profit-sharing contribution and allocation features of the Plan are further summarized below. For the years ended December 31, 2019 and 2018, the Company made matching contributions of $381,919 and $362,286, respectively, to the Plan. For the years ended December 31, 2019 and 2018, profit-sharing contributions for the nonlegal staff amounted to $1,347,090 and $1,286,848, respectively.

(c) Participant Contributions

All employees, except those paid on an hourly basis, who have attained age 21 are eligible to participate in the Plan on the first of the month following attaining age 21, coincident with or next following the date which is one year after their original date of employment providing they have completed six months of service. Effective July 1, 2007, there is no minimum service requirement for employee participation, but six months of service requirement continues for matching employer contributions. Participants may elect to contribute up to 60% of their compensation or other applicable IRC limits to the Plan. Participants may also elect to defer any portion of any bonus, subject to a limit of 60% of eligible compensation or other applicable IRC limits. The employer may refuse to accept any or all of the bonus contribution if it will have an adverse effect on the Plan's nondiscrimination tests. Participants may increase or decrease the percentage of their compensation deferred to the Plan as of every payroll period. Participants may designate contributions as Roth elective deferral contributions. The Company will make matching contributions for nonlegal staff which shall be equal to $0.25 for each $1.00 contributed by the participants, up to 6% of the participants' compensation (subject to a maximum amount permitted by the IRC). Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers).

(continued)

NOTE 1 - DESCRIPTION OF PLAN (Continued)

(d) Participant Accounts

Each participant's account is credited with the participant's contribution, rollovers and allocations of (i) the Company's contribution, if applicable, and (ii) plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

(e) Vesting

Participants have a fully vested interest in their employee pretax account, employer matching contribution account, rollover account and earnings thereon. The entire vested account balance will be paid within one calendar year at the employee's election, if employment is terminated. The balance may be paid either as a cash distribution, a rollover or a combination of cash distribution and rollover. The vesting period is three years, cliff vesting, for the nonlegal staff profit-sharing plan. Participants' vested interest in the nonlegal staff profit-sharing portion of their account will be 100% vested under the following conditions: (i) death while employed by the Company, (ii) attainment of retirement requirements, and (iii) termination of the Plan.

(f) Hardship Withdrawals

Except for the nonlegal staff profit-sharing contributions, which are not eligible for in-service withdrawals, the Plan permits for hardship withdrawals limited to the lesser of the amount required to meet the need created by the hardship or the participant's vested accrued benefit. Permissible circumstances for hardship withdrawals include education, purchase of a principal residence, unreimbursed medical expenses, and to prevent eviction from, or foreclosure on, a principal residence.

(g) Notes Receivable from Participants

Participants may borrow from their accounts, except from the nonlegal staff profit-sharing plan, subject to certain further restrictions in the Plan. Loans must be for a minimum of $1,000. Participants may have only one loan outstanding at any given time. All loans to participants will be limited to the lesser of $50,000 reduced by the highest outstanding loan balance in the participant's account during the prior 12-month period, or 50% of the participant's vested balance, excluding any amount from the nonlegal staff profit-sharing plan. Loans, together with the interest required to be paid thereon, must be repaid by ratable payroll deductions within five years unless the loan is used to buy or build a principal residence, in which case the loan must be repaid over 10 years. Loans will bear a rate of interest determined by the plan administrator based on the prevailing interest rates charged by persons in the business of lending money for loans which would be made under similar circumstances.

(continued)

NOTE 1 - DESCRIPTION OF PLAN (Continued)

(h) Plan Termination

Although it has not expressed any intention to do so, the Company has the right to amend or discontinue the Plan at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in their accounts.

(i) Forfeitures

At December 31, 2019 and 2018, forfeited nonvested accounts totaled approximately $44,000 and $37,000, respectively. Forfeitures used to reduce employer contributions for the years ended December 31, 2019 and 2018 totaled approximately $56,000 and $52,000, respectively.

(j) Investment Options

The plan sponsor determines and approves the investment options set up for the Plan. Upon enrollment in the Plan, a participant can direct contributions into various offered investment options. The Plan's assets are held in trust. Principal Trust Company is the trustee of the Plan. The trustee invests monies according to participant directions.

(k) Payment of Benefits

Upon termination of employment due to retirement, death, or disability, participants may elect to have vested benefits under the Plan paid to them in a lump-sum distribution, either in cash, as a direct rollover, or a combination of both. The Plan permits employees, at their election, to roll over previous balances from qualified pension or profit-sharing plans. Participants are immediately vested in their transfer or rollover amounts. Benefits are recorded when paid.

(l) Administrative Expenses

The plan is administered by the Company. Administrative expenses are paid by the Plan and the Company.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

(a) Method of Accounting

The accounting records of the Plan are maintained on the accrual basis.

(b) Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis.

(continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (Continued)

Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. The change in the difference between fair value and the cost of investments is reflected in the statements of changes in net assets available for benefits as unrealized appreciation in the fair value of investments.

The funds enter into service contracts, in the ordinary course of business, that contain a variety of indemnifications. The funds' maximum exposure under the arrangements is unknown. However, the funds have not had prior claims or losses pursuant to these contracts and expect the risk of loss to be remote.

Investment transactions are accounted for on a trade-date basis for financial reporting purposes (which is the date the order to buy or sell is executed). The funds compute the cost of investments sold using a specific-identification method (first-in, first-out). Ordinary income distributions from the underlying fund investments are reflected as dividend income and capital gain distributions from the underlying fund investments are reflected as realized gains. Each of the funds offers multiple share classes, each of which is subject to different service fees.

(c) Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance, plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document. Loans bear interest at a rate commensurate with local prevailing rates, which remain fixed for the duration of the loan (rates range from 4.25% to 6.50%).

(d) Payment of Benefits and Other Costs

Benefits are recorded when paid. Administrative expenses are primarily comprised of record keeping fees. These expenses are paid directly by the Plan. Other expenses related to the Plan are paid directly by the Company.

(e) 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 the amounts reported in the accompanying statements of net assets available for benefits.

(f) Accounting 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 contingencies, if any, at the date of the financial statements, and the reported amounts of net additions during the reporting periods. Actual results could differ from those estimates.

(continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (Continued)

(g) Recent Accounting Pronouncements

In August 2018, the Financial Accounting Standards Board issued Accounting Standards Update 2018-13, "Fair Value Measurement - Disclosure Framework (Topic 820)." The updated guidance improves the disclosure requirements on fair value measurements. The updated guidance is effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2019. Early adoption is permitted for any removed or modified disclosures. The Plan is currently assessing the timing and impact of adopting the updated provisions.

(h) Subsequent Events

The Plan has evaluated subsequent events after December 31, 2019 through October 8, 2020, the date that the financial statements were available to be issued (Note 9).

NOTE 3 - FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. Based on the observability of the inputs used in the valuation techniques, the Plan is required to provide the following information according to the fair value hierarchy. The fair value hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1) and the lowest priority to unobservable inputs (Level 3). Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

- Level 1 - Valuation is based upon quoted prices for identical instruments traded in active markets.
- Level 2 - Valuation is based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market.
- Level 3 - Valuation is generated from model-based techniques that use significant assumptions not observable in the market.

The asset'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.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2019 and 2018.

- Mutual funds - Investments in mutual funds are valued at the closing price reported in the active market in which the individual security is traded.

(continued)

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

- Common collective trust stable value (whose underlying investments include fully benefit-responsive contracts) - Valued at net asset value (NAV) of shares held by the Plan at year-end based upon reference to audited financial statements of the fund or underlying investments of the fund, as applicable. NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported NAV.

- Collective investment trusts (whose underlying investments include mutual funds, collective trusts, and pooled separate accounts) - Valued at NAV of shares held by the Plan at year-end based upon reference to audited financial statements of the fund or underlying investments of the fund, as applicable. NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported NAV.

- Pooled separate accounts - Valued at NAV for the number of units held by the Plan at year-end, much like a mutual fund, whose value is the result of the accumulated values of the underlying investments, and with similar restrictions as a mutual fund regarding redemptions.

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

	Fair Value as of December 31, 2019			
Type of Security	Level 1	Level 2	Level 3	Total
Mutual funds	$ 109,493,844	$ -	$ -	$ 109,493,844
Total assets in the fair value hierarchy	109,493,844	-	-	109,493,844
Investments measured at net asset value	-	-	-	87,034,632
	$ 109,493,844	$ -	$ -	$ 196,528,476

	Fair Value as of December 31, 2018			
Type of Security	Level 1	Level 2	Level 3	Total
Mutual funds	$ 87,915,169	$ -	$ -	$ 87,915,169
Total assets in the fair value hierarchy	87,915,169	-	-	87,915,169
Investments measured at net asset value	-	-	-	69,334,211
	$ 87,915,169	$ -	$ -	$ 157,249,380

(continued)

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in the tables above are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no transfers between levels during the years ended December 31, 2019 and 2018.

The following tables summarize investments measured at fair value based on NAV per share as of December 31, 2019 and 2018:

2019				
Investment	Fair Value	Unfunded Commitments	Redemption Frequency (If Currently Eligible)	Redemption Notice Period
Common/collective trust fund - Principal Stable Value Institutional Fund	$ 15,361,940	N/A	Daily	1 Day
Common/collective trust fund - Principal LifeTime Hybrid Collective Investment Funds	$ 56,356,345	N/A	Daily	1 Day
Pooled separate accounts - Principal Financial Group	$ 15,316,347	N/A	Daily	1 Day

2018				
Investment	Fair Value	Unfunded Commitments	Redemption Frequency (If Currently Eligible)	Redemption Notice Period
Common/collective trust fund - Principal Stable Trust Investment Fund	$ 13,645,965	N/A	Daily	1 Day
Common/collective trust fund - Principal LifeTime Hybrid Collective Investment Funds	$ 43,104,665	N/A	Daily	1 Day
Pooled separate accounts - Principal Financial Group	$ 12,583,581	N/A	Daily	1 Day

(continued)

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

The Principal Stable Value Fund seeks to provide preservation of capital, relatively stable returns consistent with its comparatively low-risk profile, and liquidity for benefit-responsive plan or participant payments by investing primarily in a variety of high-quality stable value investment contracts (the performance of which may be predicated on underlying fixed income securities), as well as cash and cash equivalents.

The Principal LifeTime Hybrid Collective Investment Funds seek a total return consisting of long-term growth of capital and current income, consistent with the investment strategy of an investor who expects to retire between 2010 through 2060.

The Principal SmallCap S&P 600 Index, MidCap S&P 400 Index, and LargeCap S&P 500 Index Pooled Separate Accounts seek a very close correlation between the performance of these investments, before expenses, and that of the S&P SmallCap 600 Index, S&P MidCap 400 Index, and S&P 500 Index, respectively.

NOTE 4 - INFORMATION CERTIFIED BY TRUSTEE

The following table represents the fair value of investments. The information for the years ended December 31, 2019 and 2018 was obtained from data that has been prepared and certified to as complete and accurate by the Plan's trustee, Principal Trust Company. The following table represents the Plan's investments by type:

	2019	2018
Investments - at fair value:		
Mutual funds	$ 109,493,844	$ 87,915,169
Common/collective trusts	71,718,285	56,750,630
Pooled separate accounts	15,316,347	12,583,581
Total investments - at fair value	$ 196,528,476	$ 157,249,380

During the years ended December 31, 2019 and 2018, the Plan's investments (including investments bought, sold, and held during the year) appreciated (depreciated) in fair value by $34,914,400 and $(12,250,504), respectively.

During the years ended December 31, 2019 and 2018, the Plan received interest and dividend income of $1,195,909 and $1,121,411, respectively.

NOTE 5 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500 at December 31, 2019 and 2018:

	2019	2018
Net assets available for benefits per financial statements	$ 199,609,138	$ 160,444,525
Add (deduct), adjustment from contract value to fair value for fully benefit-responsive investment contract	230,284	(162,477)
Net assets available for benefits per Form 5500	$ 199,839,422	$ 160,282,048

The following is a reconciliation of net increase in net assets available for benefits per the financial statements to Form 5500 for the years ended December 31, 2019 and 2018:

	2019	2018
Net increase (decrease) in net assets available for benefits per financial statements	$ 39,164,613	$ (8,530,325)
Add, adjustment from contract value to fair value for fully benefit-responsive investment contract at beginning of year	162,477	23,097
Add (deduct), adjustment from contract value to fair value for fully benefit-responsive investment contract at end of year	230,284	(162,477)
Net increase (decrease) in net assets available for benefits per Form 5500	$ 39,557,374	$ (8,669,705)

NOTE 6 - RELATED PARTY AND PARTY IN INTEREST TRANSACTIONS

Certain plan investments are shares of mutual funds and pooled separate accounts managed by Principal Financial Group. Principal Trust Company, a member of Principal Financial Group, is the trustee and, therefore, these transactions qualify as party-in-interest transactions. Fees and commissions paid by the Plan for contract administrative services amounted to $28,977 and $30,900 for the years ended December 31, 2019 and 2018, respectively.

NOTE 7 - TAX STATUS

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated January 9, 2014, that the Plan and related trust are designed in accordance with applicable sections of the IRC.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognizes a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that, as of December 31, 2019, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2016.

NOTE 8 - 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 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 statements of net assets available for benefits.

The extent of the impact of the coronavirus ("COVID-19") outbreak on the financial performance of the Plan and the Plan's investments will depend on future developments, including the duration and spread of the outbreak and related advisories and restrictions and the impact of COVID-19 on the financial markets and the overall economy, in addition to the underlying industries of the Plan's investments, all of which are highly uncertain and cannot be predicted. If the financial markets and/or the overall economy are impacted for an extended period, the Plan's investment results may be materially adversely affected.

NOTE 9 - SUBSEQUENT EVENTS

In December 2019, an outbreak of the novel strain of coronavirus ("COVID-19") emerged globally. Although it is not possible to reliably estimate the length or severity of this outbreak, and hence its financial impact, the contributing employer could be materially and possibly adversely affected by the risks, or the public perception of risks, related to the recent outbreak of COVID-19. Also, in connection with concerns over the possible effects of COVID-19, the financial markets have been subject to increased volatility. The extent of the impact of COVID-19 on the Plan's financial performance will depend on future developments, including the duration and spread of the outbreak, as well as market performance.

The Plan is in the process of operationally being amended to implement certain changes permitted by the Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act") and the Setting Every Community Up for Retirement Enhancement Act of 2019 (the "SECURE Act"), which laws change the Plan to, among others, allow certain eligible individuals to receive coronavirus-related distributions, suspend required minimum distributions, and delay the commencement date for required minimum distributions. Written amendments to the Plan to reflect these operational changes will be adopted at a later date in accordance with applicable law and IRS guidance.

SUPPLEMENTAL FINANCIAL INFORMATION

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(k) SAVINGS PLAN

EIN: 13-2679447, PLAN NO.: 100

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
SCHEDULE H, LINE 4(i)
DECEMBER 31, 2019

(a)	(b) IDENTITY OF ISSUER, 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
	Mutual funds:			
	The American Funds	American Funds EuroPacific Growth R4 Fund	-	$ 5,687,294
	The American Funds	American Funds Fundamental Investors R4 Fund	-	10,364,989
	BNY Mellon Funds	BNY Mellon Active Mid Cap A Fund	-	668,436
	Eagle Financial Services, Inc.	Carillon Eagle Mid Cap Growth R5 Fund	-	9,353,759
	Fidelity Investments	Fidelity Low-Priced Stock Fund	-	4,901,081
	Fidelity Investments	Fidelity Puritan Fund	-	11,871,121
	Fidelity Investments	Fidelity International Index Investor Fund	-	2,747,154
	Franklin Templeton Investments	Franklin Growth Advisor Fund	-	4,185,508
	Lord Abbett	Lord Abbett High Yield I Fund	-	5,191,147
	PIMCO Funds	PIMCO Commodity Real Return Strategy A Fund	-	195,767
	PIMCO Funds	PIMCO Real Return A Fund	-	1,784,037
*	Principal Funds Inc.	Principal Equity Income Institutional Fund	-	5,302,406
*	Principal Funds Inc.	Principal LargeCap Growth R5 Fund	-	30,534,324
*	Principal Funds Inc.	Principal Diversified Real Asset Institutional Fund	-	704,520
*	Principal Funds Inc.	Principal MidCap Growth R5 Fund	-	7,523,796
*	Principal Funds Inc.	Principal MidCap Value I R5 Fund	-	642,064
*	Principal Funds Inc.	Principal Core Plus Bond R5 Fund	-	5,357,080
	Victory Funds	Victory Sycamore Established Value A FD	-	1,510,087
	BlackRock Advisors, LLC	BlackRock Global Allocation Institutional Fund	-	969,274
	Total mutual funds			109,493,844
	Common/collective trusts:			
*	Principal Global Investors Trust Company	Principal Stable Value Institutional Fund (contract value)	-	15,361,940
*	Principal Trust Company	Principal LifeTime Hybrid Income CIT	-	1,033,499
*	Principal Trust Company	Principal LifeTime Hybrid 2010 CIT	-	606,484
*	Principal Trust Company	Principal LifeTime Hybrid 2015 CIT	-	2,546,792
*	Principal Trust Company	Principal LifeTime Hybrid 2020 CIT	-	7,378,025
*	Principal Trust Company	Principal LifeTime Hybrid 2025 CIT	-	8,452,557
*	Principal Trust Company	Principal LifeTime Hybrid 2030 CIT	-	9,282,253
*	Principal Trust Company	Principal LifeTime Hybrid 2035 CIT	-	8,990,763
*	Principal Trust Company	Principal LifeTime Hybrid 2040 CIT	-	6,447,909
*	Principal Trust Company	Principal LifeTime Hybrid 2045 CIT	-	5,243,211
*	Principal Trust Company	Principal LifeTime Hybrid 2050 CIT	-	4,176,288
*	Principal Trust Company	Principal LifeTime Hybrid 2055 CIT	-	1,610,750
*	Principal Trust Company	Principal LifeTime Hybrid 2060 CIT	-	571,731
*	Principal Trust Company	Principal LifeTime Hybrid 2065 CIT	-	16,083
	Total common/collective trusts			71,718,285
	Pooled separate accounts:			
*	Principal Life Insurance Company	Principal LargeCap S&P 500 Index SA-15	-	9,369,718
*	Principal Life Insurance Company	Principal MidCap S&P 400 Index SA-15	-	2,947,204
*	Principal Life Insurance Company	Principal SmallCap S&P 600 Index SA-15	-	2,999,425
	Total pooled separate accounts			15,316,347
*	Notes receivable from participants	Interest rates range from 4.25% to 6.50%		1,733,092
				$ 198,261,568

* Indicates party-in-interest
** Cost basis is not required for participant directed investments and, therefore, is not included.

The accompanying notes to financial statements and independent auditors' report should be read in conjunction with this supplemental schedule.

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

W, E, M, E & D LL

EIN 13 2679447
PLAN NUMBER 100
PLAN YEAR 01/01/2019 TO 12/31/2019

(A)	(B) Identity of issuer, 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
	The American Funds	Registered Investment Company Am Fds EuroPacific Grth R4 Fd	$ 0.00	$ 5,687,294.38
	The American Funds	Registered Investment Company Am Funds Fdmntl Inv R4 Fund	$ 0.00	$ 10,364,988.70
	BlackRock	Registered Investment Company BlackRock Global Alloc Inst Fd	$ 0.00	$ 969,274.17
	Dreyfus Funds	Registered Investment Company BNYM Active MidCap A Fund	$ 0.00	$ 668,435.81
	Eagle Financial Services, Inc.	Registered Investment Company Carillon Eagle MidCaGwth R5 Fd	$ 0.00	$ 9,353,758.54
	Fidelity Investments	Registered Investment Company Fidelity International Idx Fd	$ 0.00	$ 2,747,154.06
	Fidelity Investments	Registered Investment Company Fidelity Low-Priced Stock Fund	$ 0.00	$ 4,901,080.82
	Fidelity Investments	Registered Investment Company Fidelity Puritan Fund	$ 0.00	$ 11,871,120.83
	Franklin Templeton Investments	Registered Investment Company Franklin Growth Adv Fund	$ 0.00	$ 4,185,507.67
	Lord Abbett	Registered Investment Company Lord Abbett High Yield I Fund	$ 0.00	$ 5,191,147.18
*	Principal Funds Inc	Registered Investment Company Prin Div Real Asset Inst Fund	$ 0.00	$ 704,520.25
*	Principal Funds Inc	Registered Investment Company Prin Equity Income Inst Fund	$ 0.00	$ 5,302,406.30
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LgCap S&P 500 Index SA-I5	$ 0.00	$ 9,369,719.18
*	Principal Global Investors Trust Co	Common/Collective Trust Prin LifeTime Hy Inc CIT U25	$ 0.00	$ 1,033,498.77
*	Principal Global Investors Trust Co	Common/Collective Trust Prin LifeTime Hy 2050 CIT U25	$ 0.00	$ 4,176,287.94

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

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

W, E, M, E & D LL

EIN 13 2679447
PLAN NUMBER 100
PLAN YEAR 01/01/2019 TO 12/31/2019

(A)	(B) Identity of issuer, 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
*	Principal Global Investors Trust Co	Common/Collective Trust Prin LifeTime Hy 2055 CIT U25	$ 0.00	$ 1,610,749.54
*	Principal Global Investors Trust Co	Common/Collective Trust Prin LifeTime Hy 2060 CIT U25	$ 0.00	$ 571,731.31
*	Principal Global Investors Trust Co	Common/Collective Trust Prin LifeTime Hy 2065 CIT U25	$ 0.00	$ 16,083.19
*	Principal Global Investors Trust Co	Common/Collective Trust Prin LifeTime Hyb 2010 CIT U25	$ 0.00	$ 606,483.73
*	Principal Global Investors Trust Co	Common/Collective Trust Prin LifeTime Hyb 2015 CIT U25	$ 0.00	$ 2,546,791.76
*	Principal Global Investors Trust Co	Common/Collective Trust Prin LifeTime Hyb 2020 CIT U25	$ 0.00	$ 7,378,025.31
*	Principal Global Investors Trust Co	Common/Collective Trust Prin LifeTime Hyb 2025 CIT U25	$ 0.00	$ 8,452,557.44
*	Principal Global Investors Trust Co	Common/Collective Trust Prin LifeTime Hyb 2030 CIT U25	$ 0.00	$ 9,282,253.14
*	Principal Global Investors Trust Co	Common/Collective Trust Prin LifeTime HB 2035 CIT U25	$ 0.00	$ 8,990,762.93
*	Principal Global Investors Trust Co	Common/Collective Trust Prin LifeTime HB 2040 CIT U25	$ 0.00	$ 6,447,909.37
*	Principal Global Investors Trust Co	Common/Collective Trust Prin LifeTime HB 2045 CIT U25	$ 0.00	$ 5,243,211.07
*	Principal Funds Inc	Registered Investment Company Prin MidCap Growth R5 Fund	$ 0.00	$ 7,523,795.85
*	Principal Life Insurance Company	Pooled Separate Accounts Prin MidCap S&P 400 Idx SA-I5	$ 0.00	$ 2,947,204.52
*	Principal Funds Inc	Registered Investment Company Prin MidCap Value I R5 Fund	$ 0.00	$ 642,064.09
*	Principal Life Insurance Company	Pooled Separate Accounts Prin SmCap S&P 600 Index SA-I5	$ 0.00	$ 2,999,424.44

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

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

W, E, M, E & D LL

EIN 13 2679447
PLAN NUMBER 100
PLAN YEAR 01/01/2019 TO 12/31/2019

(A)	(B) Identity of issuer, 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
*	Principal Funds Inc	Registered Investment Company Principal Core Plus Bond R5 Fd	$ 0.00	$ 5,357,080.15
*	Principal Global Investors Trust Co	Common/Collective Trust Principal Stable Value Inst	$ 0.00	$ 15,592,222.00
	PIMCO Funds	Registered Investment Company PIMCO Comm Real Rtrn Str A Fnd	$ 0.00	$ 195,766.85
	PIMCO Funds	Registered Investment Company PIMCO Real Return A Fund	$ 0.00	$ 1,784,037.37
*	Principal Funds Inc	Registered Investment Company PRIN LARGECAP GROWTH I R5 FUND	$ 0.00	$ 30,534,324.31
	Victory Funds	Registered Investment Company Victory Sycamore Est Val A Fd	$ 0.00	$ 1,510,086.98
*	Participant Loans	Range of Interest Rates Rates Range From 4.25% To 6.50%	$ 0.00	$ 1,732,546.00

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