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

2020

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

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
SINGERLEWAK LLP 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 10/01/1983

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)
SINGERLEWAK LLP

10960 WILSHIRE BLVD 7TH FLOOR
LOS ANGELES, CA 90024

2b Employer Identification Number (EIN) 95-2302617

2c Plan Sponsor's telephone number 310-477-3924

2d Business code (see instructions) 541211

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.	10/13/2021	GALE MOORE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

3b Administrator's EIN

3c Administrator's telephone number

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

4b EIN

4d PN

5 Total number of participants at the beginning of the plan year	**5**	462
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)**	348
a(2) Total number of active participants at the end of the plan year	**6a(2)**	373
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	120
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	493
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f Total. Add lines **6d** and **6e**	**6f**	494
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	438
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	50
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2E 2F 2G 2J 2K 3B 3D

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

9a Plan funding arrangement (check all that apply)

(1)	[X]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)	[X]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1)	[X]	**R** (Retirement Plan Information)
(2)	[ ]	**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)	[ ]	**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1)	[X]		**H** (Financial Information)
(2)	[ ]		**I** (Financial Information – Small Plan)
(3)	[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 2020 Form M-1 annual report. If the plan was not required to file the 2020 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

2020

This Form is Open to Public Inspection

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan
SINGERLEWAK LLP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
95-2302617

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
NEW YORK 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
13-5582869	66915	GA31734	60	01/01/2020	12/31/2020

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
0	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

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

(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	

(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**	3167265

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	0
c	Premiums due but unpaid at the end of the year	**6c**	0
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**	0

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**	0
c	Additions: (1) Contributions deposited during the year	**7c(1)**	0		
	(2) Dividends and credits	**7c(2)**	0		
	(3) Interest credited during the year	**7c(3)**	0		
	(4) Transferred from separate account	**7c(4)**	0		
	(5) Other (specify below) ▶	**7c(5)**	0		
	(6) Total additions			**7c(6)**	0
d	Total of balance and additions (add lines **7b** and **7c(6)**)			**7d**	0
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**	0		
	(2) Administration charge made by carrier	**7e(2)**	0		
	(3) Transferred to separate account	**7e(3)**	0		
	(4) Other (specify below) ▶	**7e(4)**	0		
	(5) Total deductions			**7e(5)**	0
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)**	0
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)**	0
(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)**	0
(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.**	**2020** **This Form is Open to Public Inspection.**

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan
SINGERLEWAK LLP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
95-2302617

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65	RECORDKEEPER	11069	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

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

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

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

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
ABF INTL EQUITY R5 - DST ASSET MAN 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.04%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
BAIRD CORE PLUS INST - US BANCORP 39-0281260	0.02%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
COL S COM & INFO ADV - COLUMBIA MG PO BOX 219104 KANSAS CITY, MO 64121-9104	0.25%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
DRIEHAUS EM GRTH INV - THE NORTHER 225 GEORGE STREET SYDNEY, AU NSW 2 AU	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
HARBOR CAP APP INST - HARBOR SERVI 34-1953399	0.10%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
NYL ANCHOR ACCOUNT 51 MADISON AVENUE NEW YORK, NY 10010	0.30%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
PERMANENT PORTFOLIO - U.S. BANCORP P.O. BOX 701 MILWAUKEE, WI 53201	0.38%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
PUTNAM DIVRSD INC Y - PUTNAM INVES 04-2539562	0.20%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
VICTORY S ESTB VAL I - FIS INVESTO 4249 EASTON WAY SUITE 400 COLUMBUS, OH 43219	0.10%

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

2020

This Form is Open to Public Inspection.

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan
SINGERLEWAK LLP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
SINGERLEWAK LLP

D Employer Identification Number (EIN)
95-2302617

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: NYL STABLE VALUE ACCOUNT PSA NO. 25

b Name of sponsor of entity listed in (a): NEW YORK 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)
13-5582869-125	P	3167265

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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)

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

2020

This Form is Open to Public Inspection

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan
SINGERLEWAK LLP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
95-2302617

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	7679
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	278430	387521
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	2557356	3167265
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	42469429	50905982
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

			(a) Beginning of Year	**(b)** End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(2) Employer real property	1d(2)	0	0
e	Buildings and other property used in plan operation	1e	0	0
f	Total assets (add all amounts in lines 1a through 1e)	1f	45305215	54468447
	Liabilities			
g	Benefit claims payable	1g	0	0
h	Operating payables	1h	5	0
i	Acquisition indebtedness	1i	0	0
j	Other liabilities	1j	0	7626
k	Total liabilities (add all amounts in lines 1g through1j)	1k	5	7626
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	45305210	54460821

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)	969440	
	(B) Participants	2a(1)(B)	2997816	
	(C) Others (including rollovers)	2a(1)(C)	125170	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		4092426
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)	16043	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		16043
	(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)	2182844	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		2182844
	(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		55387
(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)		5531884
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		11878584
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2710283	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		2710283
f Corrective distributions (see instructions)	2f		1621
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: **(1)** Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	11069	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		11069
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2722973
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		9155611
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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)** [X] Disclaimer **(4)** [ ] Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) [X] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [ ] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: PETRINOVICH PUGH & CO LLP **(2)** EIN: 94-1668792

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	

			Yes	No	Amount
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	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e	Was this plan covered by a fidelity bond?	**4e**	X		1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l	Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	**4n**		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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 Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

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

2020

This Form is Open to Public Inspection.

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan
SINGERLEWAK LLP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
95-2302617

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** |

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): 04-6568107

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 deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14b**	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**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_____

SINGER LEWAK, LLP 401(k) PROFIT SHARING PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

DECEMBER 31, 2020 AND 2019

SINGER LEWAK, LLP 401(k) PROFIT SHARING PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

DECEMBER 31, 2020 AND 2019

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INDEPENDENT AUDITORS' REPORT

To the Trustees
Singer Lewak, LLP 401(k) Profit Sharing Plan
Los Angeles, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Singer Lewak, LLP 401(k) Profit Sharing Plan (the Plan), which comprise the statements of net assets available for benefits - modified cash basis as of December 31, 2020 and 2019, and the related statement of changes in net assets available for benefits - modified cash basis for the year ended December 31, 2020, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note B; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer 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 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note G, which was certified by Fidelity Management Trust Company (Fidelity), the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the custodian as of and for the years ended December 31, 2020 and 2019, that the information provided to the plan administrator by the custodian 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.

Basis of Accounting

We draw attention to Note B of the financial statements, which describes the basis of accounting. The financial statements have been prepared on the Modified Cash Basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matter – Supplemental Schedule

The supplemental schedule of assets held at end of year as of December 31, 2020, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule of assets held at year end.

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 ERISA.

Petrinovich Pugh & Company, LLP

Petrinovich Pugh & Company, LLP

San Jose, California
October 11, 2021

SINGER LEWAK, LLP 401(k) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS - MODIFIED CASH BASIS

DECEMBER 31, 2020 AND 2019

ASSETS	2020	2019
Investments at fair value	$ 54,073,300	$ 45,026,780
Notes receivable from participants	387,521	278,430
Net assets available for benefits	$ 54,460,821	$ 45,305,210

See independent auditors' report and
accompanying notes to financial statements.

SINGER LEWAK, LLP 401(k) PROFIT SHARING PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS - MODIFIED CASH BASIS

FOR THE YEAR ENDED DECEMBER 31, 2020

ADDITIONS:	
Additions to net assets attributed to:	
Investment income:	
Interest and dividend income	$ 2,182,884
Net appreciation of investments	5,587,231
Total investment income	7,770,115
Interest income on notes receivable from participants	16,043
Contributions:	
Employer	969,440
Participant	2,997,816
Rollover	125,170
Total contributions	4,092,426
Total additions	11,878,584
DEDUCTIONS:	
Deductions from net assets attributed to:	
Distributions to participants	2,710,283
Corrective distributions	1,621
Administrative expenses	11,069
Total deductions	2,722,973
Net increase	9,155,611
Net assets available for benefits:	
Beginning of year	45,305,210
End of year	$ 54,460,821

See independent auditors' report and accompanying notes to financial statements.

NOTE A - DESCRIPTION OF THE PLAN

The following description of the Singer Lewak, LLP 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan's adoption agreement and amendments for a more complete description of the Plan's provisions.

General: The Plan, a defined contribution and profit-sharing plan qualified under Section 401(k) and related provisions of the Internal Revenue Code, was established effective October 1, 1983. The Plan was designed to provide participants with a means to defer a portion of their compensation for retirement funds and to provide benefits in the event of disability, death, or financial hardship. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Plan Administrator: Singer Lewak, LLP (the Company) is the administrator of the Plan, and as such, carries out the duties imposed under ERISA. The Company has delegated the responsibility for the operation of the Plan, and the custodianship of the Plan to Fidelity Management Trust Company (Fidelity). Certain expenses of the Plan are paid by the Company. Administrative costs paid by the Company were $103,324 and $97,310 for the years ended December 31, 2020 and 2019, respectively. Administrative costs paid by the Plan were $11,069 and $9,554 for the years ended December 2020 and 2019, respectively.

Eligibility: Any employee, regardless of age, who has worked at the Company for one month may elect to contribute to the Plan. Any employee, regardless of age, who has worked at least 1,000 hours and has completed one year of service is eligible to participate in the employer’s profit sharing and other discretionary contributions. Employees are eligible for matching contributions on the first of the following month after their hire date.

Contributions: Contributions to a qualified plan are tax deferred and therefore are not included in a participant's compensation for federal income tax purposes until distributed to the participant. Participants may elect to contribute annually up to 75% of their annual compensation on a pretax basis up to a maximum of $19,500 and $19,000 for 2020 and 2019, respectively. The maximum contribution is normally adjusted annually by an inflation index. Participants are also allowed to roll over contributions from other qualified employer sponsored retirement plans. Such contributions are deposited in the appropriate investment funds in accordance with the participant's directives. Eligible participants age 50 or older are permitted to make catch-up contributions. The maximum catch-up contribution for each year is determined by the Internal Revenue Service and was $6,500 and $6,000 for 2020 and 2019, respectively.

The Company may make discretionary matching and discretionary profit-sharing contributions which are determined by the Company annually. The Company made discretionary matching contributions equal to 25% of the employee deferrals up to a maximum of 10% of each qualified participant’s annual compensation totaling $387,929 (net of $46,036 in forfeitures) and $360,753 (net of $43,047 in forfeitures) for the years ended December 31, 2020 and 2019, respectively. The Company made discretionary profit-sharing contributions of $581,511 (net of $4,566 in forfeitures) and $519,257 (net of $3,579 in forfeitures) for the years ended December 31, 2020 and 2019, respectively.

NOTE A - DESCRIPTION OF THE PLAN (CONTINUED)

Participant Accounts: Each participant's account is credited with the participant's contribution, the employer's contribution, and an allocation of Plan earnings and administrative expenses. Allocations are based on the ratio of the participant's balance to all participants' account balances. Each participant directs how contributions made to the Plan are to be invested among the investment options available under the Plan.

Vesting: The value of each participant's account is always fully vested for participant contributions, rollover contributions, and the interest and earnings on those dollars. The Company's discretionary matching and discretionary profit-sharing contributions, if any, vest at a rate of 20% per year of service beginning with the second year of service.

Forfeitures: Amounts forfeited by participants are related to the Company's discretionary matching and profit-sharing contributions made to the Plan and can be applied to reduce employer contributions or pay administrative expenses payable under the Plan. Forfeitures applied toward employer contributions were $50,603 and $46,626 for the years ended December 31, 2020 and 2019, respectively. The Plan had $29,673 and $27,243 of unapplied forfeited non-vested accounts as of December 31, 2020 and 2019, respectively.

Distributions to Participants: Distributions from the Plan are available upon any of the following situations: termination of employment at the Company, retirement, total disability, death, employee's reaching age 59-1/2, or qualified "financial hardship." All distributions from the Plan will be taxed as ordinary income for federal income tax purposes unless the participant elects to directly roll his or her distribution into an Individual Retirement Account (IRA) or the distribution qualifies for special tax treatment.

As permitted by the Coronavirus Aid, Relief, and Economic Security Act (the CARES Act), during the period January 1, 2020 through December 31, 2020, the Plan allowed eligible participants to receive special Coronavirus Distributions, up to the lesser of $100,000 or 100% of a participant's vested account balance. These Coronavirus Distributions are not subject to early withdrawal penalties, are taxable over a 3-year period, and can be repaid to the Plan by the participant during the 3-year period to exclude the distribution as taxable income on the participant's tax return. As permitted by the CARES Act, the Plan relied solely on a participant's self-certification as to whether they met the qualifications of an eligible participant.

Notes Receivable from Participants: A participant may borrow up to two loans at a time at an amount not to exceed the lesser of $50,000 or one-half the vested interest in the participant's account. The minimum loan amount is $1,000. The term of the loan shall not exceed five years except in the case of a loan for the purpose of purchasing the principal residence of the participant, which can have a term not to exceed the participant's normal retirement age. The loan is secured by the participant's vested account balance. Repayment of loans are accomplished through payroll deductions of both principal and interest. The interest rate is based upon the prime rate published in the Wall Street Journal at the time the loan is issued plus 1%. The existing loans have interest rates that range from 4.25% to 6.50%.

NOTE A - DESCRIPTION OF THE PLAN (CONTINUED)

Notes Receivable from Participants (continued): Loans are considered in default if any scheduled repayment remains unpaid as of the last business day of the calendar quarter following the calendar quarter in which a loan is initially considered past due. In the event of default, death, disability or termination of employment, the entire outstanding principal and accrued interest shall be immediately due and payable. No loans were deemed to be in default and there were no deemed distributions during the years ended December 31, 2020 and 2019.

The Plan will allow eligible participants to take Coronavirus-related loans, for up to the lesser of $100,000 or 100% of their vested account balance in accordance with the CARES Act during the period January 1, 2020 through September 22, 2020. The Plan relied solely on a participant's self-certification as to their qualification as an eligible participant.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The financial statements of the Plan are prepared under the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this basis, investments are recorded at fair value, contributions are recorded when received, benefits and expenses are recorded when paid, and interest income and fees related to notes receivable from participants are recorded when earned or incurred.

Use of Estimates: The preparation of financial statements in conformity with modified cash basis of accounting requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition: Investments are stated at fair value. For more information on valuation methods and inputs, please refer to Note F - Fair Value Measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year. The Plan's investments are held in a trust administered by Fidelity Management Trust Company as of December 31, 2020 and 2019.

Contributions: Contributions from Plan participants are recorded in the year in which the participant contributions are deposited in the Plan. Discretionary matching and profit-sharing contributions are recognized when the related funds are received by the Plan. All participant and employer contributions are participant directed.

Payment of Benefits: Benefits are recorded when paid.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Notes Receivable from Participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recoded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2020 and 2019.

Subsequent Events: ASC 855-10 *Subsequent Events* requires additional disclosure for events or transactions that occur after the statement of net assets available for benefits date. As disclosed in Note H, because of the continued spread of the COVID-19 pandemic, and the related economic uncertainties are still in existence after December 31, 2020. The Plan was retroactively amended on May 21, 2021, to allow certain relief provisions for loans and distributions for qualified individuals as permitted by Coronavirus Aid, Relief, and Economic Security Act (CARES Act). The Plan had no other significant subsequent events as of October 11, 2021. The Plan has not evaluated subsequent events after this date, which is the date the financial statements were available to be issued.

NOTE C - INCOME TAX STATUS

The Company received its latest determination letter on March 31, 2014 that the Plan qualifies under Sections 401(a) and 401(k) of the Internal Revenue Code and is therefore exempt from federal income taxes under Section 501(a) of the Code. The Plan is also exempt from state income taxes. The Plan was not formally amended in 2020 for the CARES Act distribution and loan provisions, however, the Plan received a new determination letter dated June 30, 2020, that will go into effect on May 21, 2021, the date the Plan adopted newly approved Plan document.

Plan management evaluates tax positions taken by the Plan and recognizes a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by the various taxing authorities and government agencies. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2020, 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 that the Plan is no longer subject to income tax examinations for tax years prior to 2017.

NOTE D - PLAN TERMINATION

While the Company has not expressed any intent to terminate the Plan, it is free to do so at any time, subject to the provision of ERISA. In the event of termination, the employer's discretionary matching and profit-sharing contributions would become fully vested and nonforfeitable for each participant.

NOTE E - RELATED PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of mutual funds managed by Fidelity Management Trust Plan. Fidelity Management Trust Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Some administrative expenses incurred by the Plan during 2020 are included in net appreciation in fair value of the investments, as they are paid through revenue sharing, rather than a direct payment.

NOTE F - FAIR VALUE MEASUREMENTS

Accounting Standards Codification (ASC) 820-10, *Fair Value Measurements and Disclosures,* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under ASC 820-10 are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 - Inputs to the valuation methodology include:

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

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

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

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

The 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, 2020 and 2019.

NOTE F - FAIR VALUE MEASUREMENTS (CONTINUED)

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

Stable Value Collective Trust Fund: A stable value fund that is composed primarily of fully benefit-responsive investment contracts that is valued at the net asset value of units of the bank collective trust. The net asset value 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 net asset value. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer reserves the right to require 12 months' notification in order to ensure that securities liquidations will be carried out in an orderly business manner.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2020:

	Level 1	Level 2	Level 3	Total
Assets in the fair value heirarchy:				
Mutual funds	$ 50,905,981	$ -	$ -	$ 50,905,981
Total assets in the fair value hierarchy	50,905,981	-	-	50,905,981
Investments measured at net asset value	-	-	-	3,167,319
	$ 50,905,981	$ -	$ -	$ 54,073,300

NOTE F - FAIR VALUE MEASUREMENTS (CONTINUED)

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

	Level 1	Level 2	Level 3	Total
Assets in the fair value heirarchy:				
Mutual funds	$ 42,469,429	$ -	$ -	$ 42,469,429
Total assets in the fair value hierarchy	42,469,429	-	-	42,469,429
Investments measured at net asset value	-	-	-	2,557,351
	$ 42,469,429	$ -	$ -	$ 45,026,780

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

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2020 and 2019, respectively. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

December 31, 2020	Fair Value	Unfunded Commitments	Redepmtion Frequency	
Stable value collective trust fund	$ 3,167,260	N/A	Daily	12 months

December 31, 2019	Fair Value	Unfunded Commitments	Redepmtion Frequency	
Stable value collective trust fund	$ 2,557,351	N/A	Daily	12 months

NOTE G - INFORMATION PREPARED AND CERTIFIED BY CUSTODIAN

Certain information related the accompanying financial statements and supplemental schedule, including investments at fair value and notes receivable from participants held at December 31, 2020 and 2019, and net appreciation in investments at fair value, interest and dividends, and administrative expenses for the year ended December 31, 2020, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Fidelity Management Trust Company.

NOTE H - 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 value 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 - modified cash basis.

Due to the economic and public policy responses to the spread of COVID-19 coronavirus beginning in March of 2020, economic uncertainties have arisen which have resulted in significant volatility in investment markets, which may negatively impact in the fair value of the Plan investments. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time and could result in additional risks and uncertainties. There has not been any significant impact on investment balances or Plan performances because of the COVID-19 pandemic. However, there may be economic uncertainties which could negatively impact the Plan, and that the potential impact is unknown at this time.

SUPPLEMENTAL SCHEDULE

SINGER LEWAK, LLP 401(K) PROFIT SHARING PLAN

SCHEDULE H, LINE 4I – SCHEDULE OF ASSETS HELD AT END OF YEAR

DECEMBER 31, 2020

Federal employer identification number – 95-2302617
Plan number – 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(e) Current value
	Fidelity Investments	Harbor Capital Appreciation Fund Institutional Class	$ 5,358,878
	Fidelity Investments	Baird Core Plus Bond Fund Class Institutional	4,094,520
	Fidelity Investments	Vanguard 500 Index Fund Admiral Shares	3,656,216
	Fidelity Investments	Vanguard Target Retirement 2020 Inv	3,644,451
	Fidelity Investments	Vanguard Target Retirement 2025 Fund	3,435,814
	Fidelity Investments	New York Life Stable Value	3,167,319
	Fidelity Investments	Vanguard Target Retirement 2040 Inv	2,880,859
	Fidelity Investments	Vanguard Target Retirement 2030 Inv	2,227,204
*	Fidelity Investments	Fidelity Large Cap Stock Fund	2,041,974
	Fidelity Investments	Vanguard Value Index Fund Admiral Shares	1,981,181
	Fidelity Investments	Vanguard Target Retirement 2035 Fund	1,973,762
	Fidelity Investments	Invesco Intl Sml-Mid Com R6	1,833,993
	Fidelity Investments	Vanguard Target Retirement 2045 Fund	1,717,493
	Fidelity Investments	Putnam Diversified Income Trust Class Y	1,672,277
	Fidelity Investments	Vanguard Target Retirement 2050 Inv	1,548,472
	Fidelity Investments	JPMorgan Mid Cap Growth Fund Class R6	1,407,725
*	Fidelity Investments	Fidelity Extended Market Index Fund Premium Class	1,185,669
	Fidelity Investments	Columbia Seligman Comms & Info Adv	1,166,173
	Fidelity Investments	Vanguard Target Retirement 2055 Fund Investor Shares	1,036,036
	Fidelity Investments	American Funds New World Fund® Class R-6	890,286
*	Fidelity Investments	Fidelity SAI US Treasury Bd Idx	827,442
	Fidelity Investments	Victory Sycamore Small Company Opp R	699,474
	Fidelity Investments	Vanguard Target Retirement 2015 Fund	652,491
	Fidelity Investments	American Funds EuroPacific Growth Fund® Class R-6	651,090
	Fidelity Investments	PIMCO Real Return Fund Institutional Class	646,196
*	Fidelity Investments	Fidelity Small Cap Growth Fund	624,563
	Fidelity Investments	Victory Sycamore Established Value Fund Class A	477,137
*	Fidelity Investments	Fidelity Small Cap Index Premium	475,814
*	Fidelity Investments	Fidelity Select Materials	454,642
	Fidelity Investments	DFA Real Estate Securities I	373,743
	Fidelity Investments	Vanguard Target Retirement 2060 Fund Investor Shares	349,475
	Fidelity Investments	American Beacon International Equity Fund R5	294,134
*	Fidelity Investments	Fidelity Global ex U.S. Index Fund Premium Class	202,937
	Fidelity Investments	Vanguard Energy Index Fund Admiral Shares	138,068
	Fidelity Investments	Vanguard Target Retirement Income Fund	125,198
*	Fidelity Investments	Fidelity Emerging Markets Index Fund	82,379
	Fidelity Investments	Driehaus Emerging Markets Growth Inv	76,845
	Fidelity Investments	Permanent Portfolio	1,370
	Total investments		54,073,300
*	Notes Receivable from Participants	Interest rates ranging from 4.25% - 6.50%	387,521
	Total		$ 54,460,821

* Denotes related party

SINGER LEWAK, LLP 401(k) PROFIT SHARING PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

DECEMBER 31, 2020 AND 2019

SINGER LEWAK, LLP 401(k) PROFIT SHARING PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

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INDEPENDENT AUDITORS' REPORT

To the Trustees
Singer Lewak, LLP 401(k) Profit Sharing Plan
Los Angeles, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Singer Lewak, LLP 401(k) Profit Sharing Plan (the Plan), which comprise the statements of net assets available for benefits - modified cash basis as of December 31, 2020 and 2019, and the related statement of changes in net assets available for benefits - modified cash basis for the year ended December 31, 2020, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note B; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer 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 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note G, which was certified by Fidelity Management Trust Company (Fidelity), the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the custodian as of and for the years ended December 31, 2020 and 2019, that the information provided to the plan administrator by the custodian 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.

Basis of Accounting

We draw attention to Note B of the financial statements, which describes the basis of accounting. The financial statements have been prepared on the Modified Cash Basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matter – Supplemental Schedule

The supplemental schedule of assets held at end of year as of December 31, 2020, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule of assets held at year end.

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 ERISA.

Petrinovich Pugh & Company, LLP

Petrinovich Pugh & Company, LLP

San Jose, California
October 11, 2021

SINGER LEWAK, LLP 401(k) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS - MODIFIED CASH BASIS

DECEMBER 31, 2020 AND 2019

ASSETS	2020	2019
Investments at fair value	$ 54,073,300	$ 45,026,780
Notes receivable from participants	387,521	278,430
Net assets available for benefits	$ 54,460,821	$ 45,305,210

See independent auditors' report and
accompanying notes to financial statements.

SINGER LEWAK, LLP 401(k) PROFIT SHARING PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS - MODIFIED CASH BASIS

FOR THE YEAR ENDED DECEMBER 31, 2020

ADDITIONS:	
Additions to net assets attributed to:	
Investment income:	
Interest and dividend income	$ 2,182,884
Net appreciation of investments	5,587,231
Total investment income	7,770,115
Interest income on notes receivable from participants	16,043
Contributions:	
Employer	969,440
Participant	2,997,816
Rollover	125,170
Total contributions	4,092,426
Total additions	11,878,584
DEDUCTIONS:	
Deductions from net assets attributed to:	
Distributions to participants	2,710,283
Corrective distributions	1,621
Administrative expenses	11,069
Total deductions	2,722,973
Net increase	9,155,611
Net assets available for benefits:	
Beginning of year	45,305,210
End of year	$ 54,460,821

See independent auditors' report and accompanying notes to financial statements.

NOTE A - DESCRIPTION OF THE PLAN

The following description of the Singer Lewak, LLP 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan's adoption agreement and amendments for a more complete description of the Plan's provisions.

General: The Plan, a defined contribution and profit-sharing plan qualified under Section 401(k) and related provisions of the Internal Revenue Code, was established effective October 1, 1983. The Plan was designed to provide participants with a means to defer a portion of their compensation for retirement funds and to provide benefits in the event of disability, death, or financial hardship. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Plan Administrator: Singer Lewak, LLP (the Company) is the administrator of the Plan, and as such, carries out the duties imposed under ERISA. The Company has delegated the responsibility for the operation of the Plan, and the custodianship of the Plan to Fidelity Management Trust Company (Fidelity). Certain expenses of the Plan are paid by the Company. Administrative costs paid by the Company were $103,324 and $97,310 for the years ended December 31, 2020 and 2019, respectively. Administrative costs paid by the Plan were $11,069 and $9,554 for the years ended December 2020 and 2019, respectively.

Eligibility: Any employee, regardless of age, who has worked at the Company for one month may elect to contribute to the Plan. Any employee, regardless of age, who has worked at least 1,000 hours and has completed one year of service is eligible to participate in the employer’s profit sharing and other discretionary contributions. Employees are eligible for matching contributions on the first of the following month after their hire date.

Contributions: Contributions to a qualified plan are tax deferred and therefore are not included in a participant's compensation for federal income tax purposes until distributed to the participant. Participants may elect to contribute annually up to 75% of their annual compensation on a pretax basis up to a maximum of $19,500 and $19,000 for 2020 and 2019, respectively. The maximum contribution is normally adjusted annually by an inflation index. Participants are also allowed to roll over contributions from other qualified employer sponsored retirement plans. Such contributions are deposited in the appropriate investment funds in accordance with the participant's directives. Eligible participants age 50 or older are permitted to make catch-up contributions. The maximum catch-up contribution for each year is determined by the Internal Revenue Service and was $6,500 and $6,000 for 2020 and 2019, respectively.

The Company may make discretionary matching and discretionary profit-sharing contributions which are determined by the Company annually. The Company made discretionary matching contributions equal to 25% of the employee deferrals up to a maximum of 10% of each qualified participant’s annual compensation totaling $387,929 (net of $46,036 in forfeitures) and $360,753 (net of $43,047 in forfeitures) for the years ended December 31, 2020 and 2019, respectively. The Company made discretionary profit-sharing contributions of $581,511 (net of $4,566 in forfeitures) and $519,257 (net of $3,579 in forfeitures) for the years ended December 31, 2020 and 2019, respectively.

NOTE A - DESCRIPTION OF THE PLAN (CONTINUED)

Participant Accounts: Each participant's account is credited with the participant's contribution, the employer's contribution, and an allocation of Plan earnings and administrative expenses. Allocations are based on the ratio of the participant's balance to all participants' account balances. Each participant directs how contributions made to the Plan are to be invested among the investment options available under the Plan.

Vesting: The value of each participant's account is always fully vested for participant contributions, rollover contributions, and the interest and earnings on those dollars. The Company's discretionary matching and discretionary profit-sharing contributions, if any, vest at a rate of 20% per year of service beginning with the second year of service.

Forfeitures: Amounts forfeited by participants are related to the Company's discretionary matching and profit-sharing contributions made to the Plan and can be applied to reduce employer contributions or pay administrative expenses payable under the Plan. Forfeitures applied toward employer contributions were $50,603 and $46,626 for the years ended December 31, 2020 and 2019, respectively. The Plan had $29,673 and $27,243 of unapplied forfeited non-vested accounts as of December 31, 2020 and 2019, respectively.

Distributions to Participants: Distributions from the Plan are available upon any of the following situations: termination of employment at the Company, retirement, total disability, death, employee's reaching age 59-1/2, or qualified "financial hardship." All distributions from the Plan will be taxed as ordinary income for federal income tax purposes unless the participant elects to directly roll his or her distribution into an Individual Retirement Account (IRA) or the distribution qualifies for special tax treatment.

As permitted by the Coronavirus Aid, Relief, and Economic Security Act (the CARES Act), during the period January 1, 2020 through December 31, 2020, the Plan allowed eligible participants to receive special Coronavirus Distributions, up to the lesser of $100,000 or 100% of a participant's vested account balance. These Coronavirus Distributions are not subject to early withdrawal penalties, are taxable over a 3-year period, and can be repaid to the Plan by the participant during the 3-year period to exclude the distribution as taxable income on the participant's tax return. As permitted by the CARES Act, the Plan relied solely on a participant's self-certification as to whether they met the qualifications of an eligible participant.

Notes Receivable from Participants: A participant may borrow up to two loans at a time at an amount not to exceed the lesser of $50,000 or one-half the vested interest in the participant's account. The minimum loan amount is $1,000. The term of the loan shall not exceed five years except in the case of a loan for the purpose of purchasing the principal residence of the participant, which can have a term not to exceed the participant's normal retirement age. The loan is secured by the participant's vested account balance. Repayment of loans are accomplished through payroll deductions of both principal and interest. The interest rate is based upon the prime rate published in the Wall Street Journal at the time the loan is issued plus 1%. The existing loans have interest rates that range from 4.25% to 6.50%.

NOTE A - DESCRIPTION OF THE PLAN (CONTINUED)

Notes Receivable from Participants (continued): Loans are considered in default if any scheduled repayment remains unpaid as of the last business day of the calendar quarter following the calendar quarter in which a loan is initially considered past due. In the event of default, death, disability or termination of employment, the entire outstanding principal and accrued interest shall be immediately due and payable. No loans were deemed to be in default and there were no deemed distributions during the years ended December 31, 2020 and 2019.

The Plan will allow eligible participants to take Coronavirus-related loans, for up to the lesser of $100,000 or 100% of their vested account balance in accordance with the CARES Act during the period January 1, 2020 through September 22, 2020. The Plan relied solely on a participant's self-certification as to their qualification as an eligible participant.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The financial statements of the Plan are prepared under the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this basis, investments are recorded at fair value, contributions are recorded when received, benefits and expenses are recorded when paid, and interest income and fees related to notes receivable from participants are recorded when earned or incurred.

Use of Estimates: The preparation of financial statements in conformity with modified cash basis of accounting requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition: Investments are stated at fair value. For more information on valuation methods and inputs, please refer to Note F - Fair Value Measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year. The Plan's investments are held in a trust administered by Fidelity Management Trust Company as of December 31, 2020 and 2019.

Contributions: Contributions from Plan participants are recorded in the year in which the participant contributions are deposited in the Plan. Discretionary matching and profit-sharing contributions are recognized when the related funds are received by the Plan. All participant and employer contributions are participant directed.

Payment of Benefits: Benefits are recorded when paid.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Notes Receivable from Participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recoded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2020 and 2019.

Subsequent Events: ASC 855-10 *Subsequent Events* requires additional disclosure for events or transactions that occur after the statement of net assets available for benefits date. As disclosed in Note H, because of the continued spread of the COVID-19 pandemic, and the related economic uncertainties are still in existence after December 31, 2020. The Plan was retroactively amended on May 21, 2021, to allow certain relief provisions for loans and distributions for qualified individuals as permitted by Coronavirus Aid, Relief, and Economic Security Act (CARES Act). The Plan had no other significant subsequent events as of October 11, 2021. The Plan has not evaluated subsequent events after this date, which is the date the financial statements were available to be issued.

NOTE C - INCOME TAX STATUS

The Company received its latest determination letter on March 31, 2014 that the Plan qualifies under Sections 401(a) and 401(k) of the Internal Revenue Code and is therefore exempt from federal income taxes under Section 501(a) of the Code. The Plan is also exempt from state income taxes. The Plan was not formally amended in 2020 for the CARES Act distribution and loan provisions, however, the Plan received a new determination letter dated June 30, 2020, that will go into effect on May 21, 2021, the date the Plan adopted newly approved Plan document.

Plan management evaluates tax positions taken by the Plan and recognizes a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by the various taxing authorities and government agencies. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2020, 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 that the Plan is no longer subject to income tax examinations for tax years prior to 2017.

NOTE D - PLAN TERMINATION

While the Company has not expressed any intent to terminate the Plan, it is free to do so at any time, subject to the provision of ERISA. In the event of termination, the employer's discretionary matching and profit-sharing contributions would become fully vested and nonforfeitable for each participant.

NOTE E - RELATED PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of mutual funds managed by Fidelity Management Trust Plan. Fidelity Management Trust Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Some administrative expenses incurred by the Plan during 2020 are included in net appreciation in fair value of the investments, as they are paid through revenue sharing, rather than a direct payment.

NOTE F - FAIR VALUE MEASUREMENTS

Accounting Standards Codification (ASC) 820-10, *Fair Value Measurements and Disclosures,* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under ASC 820-10 are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 - Inputs to the valuation methodology include:

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

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

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

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

The 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, 2020 and 2019.

NOTE F - FAIR VALUE MEASUREMENTS (CONTINUED)

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

Stable Value Collective Trust Fund: A stable value fund that is composed primarily of fully benefit-responsive investment contracts that is valued at the net asset value of units of the bank collective trust. The net asset value 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 net asset value. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer reserves the right to require 12 months' notification in order to ensure that securities liquidations will be carried out in an orderly business manner.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2020:

	Level 1	Level 2	Level 3	Total
Assets in the fair value heirarchy:				
Mutual funds	$ 50,905,981	$ -	$ -	$ 50,905,981
Total assets in the fair value hierarchy	50,905,981	-	-	50,905,981
Investments measured at net asset value	-	-	-	3,167,319
	$ 50,905,981	$ -	$ -	$ 54,073,300

NOTE F - FAIR VALUE MEASUREMENTS (CONTINUED)

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

	Level 1	Level 2	Level 3	Total
Assets in the fair value heirarchy:				
Mutual funds	$ 42,469,429	$ -	$ -	$ 42,469,429
Total assets in the fair value hierarchy	42,469,429	-	-	42,469,429
Investments measured at net asset value	-	-	-	2,557,351
	$ 42,469,429	$ -	$ -	$ 45,026,780

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

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2020 and 2019, respectively. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

December 31, 2020	Fair Value	Unfunded Commitments	Redepmtion Frequency	
Stable value collective trust fund	$ 3,167,260	N/A	Daily	12 months

December 31, 2019	Fair Value	Unfunded Commitments	Redepmtion Frequency	
Stable value collective trust fund	$ 2,557,351	N/A	Daily	12 months

NOTE G - INFORMATION PREPARED AND CERTIFIED BY CUSTODIAN

Certain information related the accompanying financial statements and supplemental schedule, including investments at fair value and notes receivable from participants held at December 31, 2020 and 2019, and net appreciation in investments at fair value, interest and dividends, and administrative expenses for the year ended December 31, 2020, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Fidelity Management Trust Company.

NOTE H - 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 value 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 - modified cash basis.

Due to the economic and public policy responses to the spread of COVID-19 coronavirus beginning in March of 2020, economic uncertainties have arisen which have resulted in significant volatility in investment markets, which may negatively impact in the fair value of the Plan investments. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time and could result in additional risks and uncertainties. There has not been any significant impact on investment balances or Plan performances because of the COVID-19 pandemic. However, there may be economic uncertainties which could negatively impact the Plan, and that the potential impact is unknown at this time.

SUPPLEMENTAL SCHEDULE

SINGER LEWAK, LLP 401(K) PROFIT SHARING PLAN

SCHEDULE H, LINE 4I – SCHEDULE OF ASSETS HELD AT END OF YEAR

DECEMBER 31, 2020

Federal employer identification number – 95-2302617
Plan number – 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(e) Current value
	Fidelity Investments	Harbor Capital Appreciation Fund Institutional Class	$ 5,358,878
	Fidelity Investments	Baird Core Plus Bond Fund Class Institutional	4,094,520
	Fidelity Investments	Vanguard 500 Index Fund Admiral Shares	3,656,216
	Fidelity Investments	Vanguard Target Retirement 2020 Inv	3,644,451
	Fidelity Investments	Vanguard Target Retirement 2025 Fund	3,435,814
	Fidelity Investments	New York Life Stable Value	3,167,319
	Fidelity Investments	Vanguard Target Retirement 2040 Inv	2,880,859
	Fidelity Investments	Vanguard Target Retirement 2030 Inv	2,227,204
*	Fidelity Investments	Fidelity Large Cap Stock Fund	2,041,974
	Fidelity Investments	Vanguard Value Index Fund Admiral Shares	1,981,181
	Fidelity Investments	Vanguard Target Retirement 2035 Fund	1,973,762
	Fidelity Investments	Invesco Intl Sml-Mid Com R6	1,833,993
	Fidelity Investments	Vanguard Target Retirement 2045 Fund	1,717,493
	Fidelity Investments	Putnam Diversified Income Trust Class Y	1,672,277
	Fidelity Investments	Vanguard Target Retirement 2050 Inv	1,548,472
	Fidelity Investments	JPMorgan Mid Cap Growth Fund Class R6	1,407,725
*	Fidelity Investments	Fidelity Extended Market Index Fund Premium Class	1,185,669
	Fidelity Investments	Columbia Seligman Comms & Info Adv	1,166,173
	Fidelity Investments	Vanguard Target Retirement 2055 Fund Investor Shares	1,036,036
	Fidelity Investments	American Funds New World Fund® Class R-6	890,286
*	Fidelity Investments	Fidelity SAI US Treasury Bd Idx	827,442
	Fidelity Investments	Victory Sycamore Small Company Opp R	699,474
	Fidelity Investments	Vanguard Target Retirement 2015 Fund	652,491
	Fidelity Investments	American Funds EuroPacific Growth Fund® Class R-6	651,090
	Fidelity Investments	PIMCO Real Return Fund Institutional Class	646,196
*	Fidelity Investments	Fidelity Small Cap Growth Fund	624,563
	Fidelity Investments	Victory Sycamore Established Value Fund Class A	477,137
*	Fidelity Investments	Fidelity Small Cap Index Premium	475,814
*	Fidelity Investments	Fidelity Select Materials	454,642
	Fidelity Investments	DFA Real Estate Securities I	373,743
	Fidelity Investments	Vanguard Target Retirement 2060 Fund Investor Shares	349,475
	Fidelity Investments	American Beacon International Equity Fund R5	294,134
*	Fidelity Investments	Fidelity Global ex U.S. Index Fund Premium Class	202,937
	Fidelity Investments	Vanguard Energy Index Fund Admiral Shares	138,068
	Fidelity Investments	Vanguard Target Retirement Income Fund	125,198
*	Fidelity Investments	Fidelity Emerging Markets Index Fund	82,379
	Fidelity Investments	Driehaus Emerging Markets Growth Inv	76,845
	Fidelity Investments	Permanent Portfolio	1,370
	Total investments		54,073,300
*	Notes Receivable from Participants	Interest rates ranging from 4.25% - 6.50%	387,521
	Total		$ 54,460,821

* Denotes related party