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

**1b** Three-digit plan number (PN) ▶ 100

**1c** Effective date of plan 01/01/1989

**2a** Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
WILSON ELSER MOSKOWITZ EDELMAN & DICKER LLP

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

**2b** Employer Identification Number (EIN) 13-2679447

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

**2d** Business code (see instructions) 541110

**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

| | | | |
|---|---|---|---|
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/14/2021 | ALAN RUBIN |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/14/2021 | ALAN RUBIN |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

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

**3b** Administrator's EIN

**3c** Administrator's telephone number

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

**4b** EIN

**4d** PN

| | | |
|---|---|---|
| **5** Total number of participants at the beginning of the plan year | **5** | 1962 |
| **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)** | 1553 |
| **a(2)** Total number of active participants at the end of the plan year | **6a(2)** | 1489 |
| **b** Retired or separated participants receiving benefits | **6b** | 0 |
| **c** Other retired or separated participants entitled to future benefits | **6c** | 427 |
| **d** Subtotal. Add lines **6a(2)**, **6b**, and **6c** | **6d** | 1916 |
| **e** Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 2 |
| **f** Total. Add lines **6d** and **6e** | **6f** | 1918 |
| **g** Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 1525 |
| **h** Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 31 |
| **7** Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

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

2E 2G 2J 2K 2T 3D 3H

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

**9a** Plan funding arrangement (check all that apply)

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

**B** Three-digit plan number (PN) ▶ 100

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

**D** Employer Identification Number (EIN)
13-2679447

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

**1** Coverage Information:

**(a)** Name of insurance carrier
PRINCIPAL LIFE INSURANCE COMPANY

| (b) EIN | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year | |
|---|---|---|---|---|---|
| | | | | (f) From | (g) To |
| 42-0127290 | 61271 | 616162 | 1918 | 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 |
|---|---|
| 22267 | 0 |

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

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

MORGAN STANLEY DW INC
15341 S 94TH AVE STE 200
ORLAND PARK, IL 60462-3965

| (b) Amount of sales and base commissions paid | Fees and other commissions paid | | |
|---|---|---|---|
| | (c) Amount | (d) Purpose | (e) Organization code |
| 22267 | 0 | | 3 |

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

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

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

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

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

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

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

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

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

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

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

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

## Part II Investment and Annuity Contract Information

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

| | | | |
|---|---|---|---|
| **4** | Current value of plan's interest under this contract in the general account at year end | **4** | 0 |
| **5** | Current value of plan's interest under this contract in separate accounts at year end | **5** | 15695661 |

**6** Contracts With Allocated Funds:

**a** State the basis of premium rates ▶

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

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

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

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

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

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

## Part III Welfare Benefit Contract Information

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

**8** Benefit and contract type (check all applicable boxes)

- **a** ☐ Health (other than dental or vision)
- **b** ☐ Dental
- **c** ☐ Vision
- **d** ☐ Life insurance
- **e** ☐ Temporary disability (accident and sickness)
- **f** ☐ Long-term disability
- **g** ☐ Supplemental unemployment
- **h** ☐ Prescription drug
- **i** ☐ Stop loss (large deductible)
- **j** ☐ HMO contract
- **k** ☐ PPO contract
- **l** ☐ Indemnity contract
- **m** ☐ Other (specify) ▶

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

Specify nature of costs.

## Part IV Provision of Information

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

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

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2020**<br>**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
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(K) SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 100

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

**D** Employer Identification Number (EIN)
13-2679447

## Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

### 1 Information on Persons Receiving Only Eligible Indirect Compensation

**a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . [X] Yes [ ] No

**b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

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

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**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)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 13 37 50 64 | CONTRACT ADMINISTRATOR | 26872 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [ ] No [X] |

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

MORGAN STANLEY DW INC

94-1671384

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 49 55 99 | OTHER SERVICES | 0 | Yes [X] No [ ] | Yes [ ] No [X] | 286182 | Yes [ ] No [X] |

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

WILSHIRE ASSOCIATES INCORPORATED

95-2755361

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 27 72 | INVESTMENT ADVISORY | 0 | Yes [X] No [ ] | Yes [ ] No [X] | 0 | Yes [X] No [ ] |

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

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

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

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

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

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

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

**Part I Service Provider Information (continued)**

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MORGAN STANLEY DW INC | 49 55 99 | 286182 |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| PRINCIPAL LIFE INSURANCE COMPANY<br><br>42-0127290 | COMMISSIONS AND REFERRAL/SERVICE FEE | |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| WILSHIRE ASSOCIATES INCORPORATED | 27 72 | 0 |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| PRINCIPAL LIFE INSURANCE COMPANY<br><br>42-0127290 | 1 BASIS POINT ANNUALLY ON ELIGIBLE PLAN ASSETS IN WILSHIRE 3(21) OR WILSHIRE 3(21) AUTO-EXECUTE FIDUCIARY SERVICE. | |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| | | |

## Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

| **Part III** | **Termination Information on Accountants and Enrolled Actuaries (see instructions)**<br>(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
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(K) SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 100

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

**D** Employer Identification Number (EIN)
13-2679447

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

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 42-0127290-016 | P | 10098259 |

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 42-0127290-028 | P | 3111382 |

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 42-0127290-023 | P | 2486021 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HYB 2010 CIT U15

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 26-6447574-001 | C | 784583 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HYB 2015 CIT U15

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 26-6447574-002 | C | 2038935 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HYB 2020 CIT U15

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 26-6447574-003 | C | 9137774 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HYB 2025 CIT U15

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 26-6447574-004 | C | 9268790 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HYB 2030 CIT U15

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

| **c** EIN-PN 26-6447574-005 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10551966 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HB 2035 CIT U15

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

| **c** EIN-PN 26-6447574-006 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10135060 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HB 2040 CIT U15

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

| **c** EIN-PN 26-6447574-007 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7430593 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HB 2045 CIT U15

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

| **c** EIN-PN 26-6447574-008 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6337201 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HY 2050 CIT U15

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

| **c** EIN-PN 26-6447574-009 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5424647 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HY 2055 CIT U15

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

| **c** EIN-PN 26-6447574-010 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2326163 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HY INC CIT U15

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

| **c** EIN-PN 26-6447574-011 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1185951 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL STABLE VALUE INST

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

| **c** EIN-PN 93-6274328-001 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 18421032 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HY 2060 CIT U15

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

| **c** EIN-PN 26-6447574-012 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 887474 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HY 2065 CIT U15

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

| **c** EIN-PN 26-6447574-013 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 48084 |
|---|---|---|

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

**B** Three-digit plan number (PN) ▶ 100

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

**D** Employer Identification Number (EIN)
13-2679447

## Part I Asset and Liability Statement

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

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 1347320 | 1553473 |
| **(2)** Participant contributions | 1b(2) | 250 | 833 |
| **(3)** Other | 1b(3) | 546 | 0 |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| **(2)** U.S. Government securities | 1c(2) | | |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | 1732546 | 2472294 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 71948568 | 83978253 |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | 15316348 | 15695661 |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 109493844 | 129547854 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | | |

| | | | **(a)** Beginning of Year | **(b)** End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | **1d(1)** | | |
| | **(2)** Employer real property | **1d(2)** | | |
| **e** | Buildings and other property used in plan operation | **1e** | | |
| **f** | Total assets (add all amounts in lines 1a through 1e) | **1f** | 199839422 | 233248368 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | **1g** | 0 | |
| **h** | Operating payables | **1h** | 0 | |
| **i** | Acquisition indebtedness | **1i** | 0 | |
| **j** | Other liabilities | **1j** | 0 | |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | **1k** | 0 | 0 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | **1l** | 199839422 | 233248368 |

## 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)** | 1695755 | |
| | **(B)** Participants | **2a(1)(B)** | 10950667 | |
| | **(C)** Others (including rollovers) | **2a(1)(C)** | 966210 | |
| | **(2)** Noncash contributions | **2a(2)** | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | **2a(3)** | | 13612632 |
| **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)** | 107587 | |
| | **(F)** Other | **2b(1)(F)** | 0 | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | **2b(1)(G)** | | 107587 |
| | **(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)** | 1000462 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | **2b(2)(D)** | | 1000462 |
| | **(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) | | 8153849 |
| **(7)** Net investment gain (loss) from pooled separate accounts | 2b(7) | | 1940366 |
| **(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) | | 24687416 |
| **c** Other income | 2c | | 0 |
| **d** Total income. Add all **income** amounts in column (b) and enter total | 2d | | 49502312 |
| **Expenses** | | | |
| **e** Benefit payment and payments to provide benefits: | | | |
| **(1)** Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 16046088 | |
| **(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) | | 16046088 |
| **f** Corrective distributions (see instructions) | 2f | | 20406 |
| **g** Certain deemed distributions of participant loans (see instructions) | 2g | | 0 |
| **h** Interest expense | 2h | | |
| **i** Administrative expenses: **(1)** Professional fees | 2i(1) | 0 | |
| **(2)** Contract administrator fees | 2i(2) | 26872 | |
| **(3)** Investment advisory and management fees | 2i(3) | 0 | |
| **(4)** Other | 2i(4) | 0 | |
| **(5)** Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 26872 |
| **j** Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 16093366 |
| **Net Income and Reconciliation** | | | |
| **k** Net income (loss). Subtract line **2j** from line **2d** | 2k | | 33408946 |
| **l** Transfers of assets: | | | |
| **(1)** To this plan | 2l(1) | | 0 |
| **(2)** From this plan | 2l(2) | | |

## Part III Accountant's Opinion

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

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

**(1)** ☐ Unmodified **(2)** ☐ Qualified **(3)** ☒ Disclaimer **(4)** ☐ Adverse

**b** 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)** ☒ 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: BERDON LLP **(2)** EIN: 13-0485070

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

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

## Part IV Compliance Questions

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

During the plan year:

| | | Yes | No | Amount |
|---|---|---|---|---|
| **a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) | 4a | | X | 0 |

| | | | 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 | 0 |
| **c** | Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | **4c** | | X | 0 |
| **d** | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | **4d** | | X | 0 |
| **e** | Was this plan covered by a fidelity bond? | **4e** | X | | 10000000 |
| **f** | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | **4f** | | X | |
| **g** | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | **4g** | | X | |
| **h** | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | **4h** | | X | |
| **i** | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | **4i** | X | | |
| **j** | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.) | **4j** | | X | |
| **k** | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | **4k** | | X | |
| **l** | Has the plan failed to provide any benefit when due under the plan? | **4l** | | X | |
| **m** | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | **4m** | | X | |
| **n** | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 | **4n** | | | |

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

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

**5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

| **5b(1)** Name of plan(s) | **5b(2)** EIN(s) | **5b(3)** PN(s) |
|---|---|---|
| | | |
| | | |
| | | |
| | | |

**5c** 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
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(K) SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 100

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

**D** Employer Identification Number (EIN)
13-2679447

## Part I Distributions

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

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

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

EIN(s): 42-0127290

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

**3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year ..... **3**

## Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

**If the plan is a defined benefit plan, go to line 8.**

**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

**6 a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) ..... **6a**

**b** Enter the amount contributed by the employer to the plan for this plan year ..... **6b**

**c** Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) ..... **6c**

**If you completed line 6c, skip lines 8 and 9.**

**7** Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

**8** If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

## Part III Amendments

**9** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

## Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

**11 a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

## Part V Additional Information for Multiemployer Defined Benefit Pension Plans

**13** Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

**14** Enter the number of 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_____

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

## FINANCIAL STATEMENTS

## FOR THE YEARS ENDED
## DECEMBER 31, 2020 AND 2019

BERDON ACCOUNTANTS AND ADVISORS

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

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BERDON ACCOUNTANTS AND ADVISORS

# INDEPENDENT AUDITORS' REPORT

To the Administrator of
WILSON, ELSER, MOSKOWITZ, EDELMAN &
DICKER LLP 401(k) SAVINGS PLAN

## Report on the Financial Statements

We were engaged to audit the accompanying financial statements of WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(k) SAVINGS PLAN (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2020 and 2019, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

### *Management's Responsibility for the Financial Statements*

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

### *Auditors' Responsibility*

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

### *Basis for Disclaimer of Opinion*

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4 and supplemental Schedule 1, which was certified by Principal Trust Company, the trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the trustee as of December 31, 2020 and 2019, and for the years then ended, that the information provided to the plan administrator by the trustee is complete and accurate.

***Disclaimer of Opinion***

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

***Other Matter***

The supplemental Schedule 1, Schedule H, Line 4(i) - Schedule of Assets Held for Investment Purposes at End of Year as of December 31, 2020, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purposes of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

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

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

Berdon LLP

Certified Public Accountants

New York, New York
October 13, 2021

EXHIBIT A

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

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**
**DECEMBER 31, 2020 AND 2019**

| | 2020 | 2019 |
|---|---|---|
| ASSETS: | | |
| Investments at fair value: | | |
| Mutual funds | $ 129,547,854 | $ 109,493,844 |
| Common collective trusts | 83,978,253 | 71,718,285 |
| Pooled separate accounts | 15,695,661 | 15,316,347 |
| | 229,221,768 | 196,528,476 |
| Receivables: | | |
| Notes receivable from participants | 2,472,294 | 1,733,092 |
| Participant contributions | 833 | 250 |
| Employer contributions | 1,553,473 | 1,347,320 |
| | 4,026,600 | 3,080,662 |
| NET ASSETS AVAILABLE FOR BENEFITS | $ 233,248,368 | $ 199,609,138 |

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

EXHIBIT B

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

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**
**FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

| | 2020 | 2019 |
|---|---|---|
| ADDITIONS: | | |
| Investment income: | | |
| Net unrealized appreciation in fair value of investments | $ 35,011,915 | $ 34,914,417 |
| Interest and dividend income | 1,000,462 | 1,195,909 |
| Net investment income | 36,012,377 | 36,110,326 |
| Contributions from participants | 10,950,121 | 10,269,192 |
| Contributions from employer | 1,695,755 | 1,729,009 |
| Rollovers | 966,756 | 3,985,233 |
| Participant notes receivable interest | 107,587 | 99,886 |
| TOTAL ADDITIONS | 49,732,596 | 52,193,646 |
| DEDUCTIONS: | | |
| Benefits paid to participants | 16,066,494 | 13,000,056 |
| Administrative expenses | 26,872 | 28,977 |
| TOTAL DEDUCTIONS | 16,093,366 | 13,029,033 |
| NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS | 33,639,230 | 39,164,613 |
| NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR | 199,609,138 | 160,444,525 |
| NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR | $ 233,248,368 | $ 199,609,138 |

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

NOTE 1 - DESCRIPTION OF PLAN

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

(a) General

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

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

(b) Employer Discretionary Contributions

The Plan provides that the Company may elect to make additional employer-matching and/or profit-sharing contributions to the Plan for the benefit of the participants therein who are members of the nonlegal staff. The profit-sharing contribution and allocation features of the Plan are further summarized below. The Plan temporarily suspended employer matching in May 2020 and resumed it in January 2021. For the years ended December 31, 2020 and 2019, the Company made matching contributions of $142,282 and $381,919, respectively, to the Plan. For the years ended December 31, 2020 and 2019, profit-sharing contributions for the nonlegal staff amounted to $1,553,473 and $1,347,090, respectively.

(continued)

NOTE 1 - DESCRIPTION OF PLAN (Continued)

(c) Participant Contributions

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

(d) Participant Accounts

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

(e) Vesting

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

(continued)

NOTE 1 - DESCRIPTION OF PLAN (Continued)

(f) Hardship Withdrawals

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

(g) Notes Receivable from Participants

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

(h) Plan Termination

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

(i) Forfeitures

At December 31, 2020 and 2019, forfeited nonvested accounts totaled approximately $34,000 and $44,000, respectively. Forfeitures used to reduce employer contributions for the years ended December 31, 2020 and 2019 totaled approximately $43,000 and $56,000, respectively.

(j) Investment Options

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

(continued)

NOTE 1 - DESCRIPTION OF PLAN (Continued)

(k) Payment of Benefits

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

(l) Administrative Expenses

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

(a) Method of Accounting

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

(b) Investment Valuation and Income Recognition

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

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

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

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

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

(continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (Continued)

(c) Notes Receivable from Participants

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

(d) Payment of Benefits and Other Costs

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

(e) Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingencies, if any, at the date of the financial statements, and the reported amounts of net additions during the reporting periods. Actual results could differ from those estimates.

(f) Recent Accounting Pronouncement

In August 2018, the Financial Accounting Standards Board issued Accounting Standards Update 2018-13, "Fair Value Measurement - Disclosure Framework (Topic 820)." The updated guidance improves the disclosure requirements on fair value measurements. The updated guidance is effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2019. The Plan adopted the updated guidance as of January 1, 2020. The adoption did not have a significant impact on the financial statements.

(g) Subsequent Events

The Plan has evaluated subsequent events after December 31, 2020 through October 13, 2021, the date that the financial statements were available to be issued.

NOTE 3 - FAIR VALUE MEASUREMENTS

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

- Level 1 - Valuation is based upon quoted prices for identical instruments traded in active markets.

(continued)

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

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

- Level 3 - Valuation is generated from model-based techniques that use significant assumptions not observable in the market.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2020 and 2019.

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

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

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

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

(continued)

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2020 and 2019:

| | Fair Value as of December 31, 2020 | | | |
|---|---|---|---|---|
| Type of Security | Level 1 | Level 2 | Level 3 | Total |
| Mutual funds | $ 129,547,854 | $ - | $ - | $ 129,547,854 |
| Total assets in the fair value hierarchy | $ 129,547,854 | $ - | $ - | 129,547,854 |
| Investments measured at net asset value | | | | 99,673,914 |
| | | | | $ 229,221,768 |

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

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

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no transfers between levels during the years ended December 31, 2020 and 2019.

(continued)

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

The following tables summarize investments measured at fair value based on NAV per share as of December 31, 2020 and 2019:

| 2020 | | | | |
|---|---|---|---|---|
| Investment | Fair Value | Unfunded Commitments | Redemption Frequency (If Currently Eligible) | Redemption Notice Period |
| Common collective trust fund - Principal Stable Value Institutional Fund | $ 18,421,032 | N/A | Daily | 1 Day |
| Common collective trust fund - Principal LifeTime Hybrid Collective Investment Funds | $ 65,557,221 | N/A | Daily | 1 Day |
| Pooled separate accounts - Principal Financial Group | $ 15,695,661 | N/A | Daily | 1 Day |

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

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

The Principal LifeTime Hybrid Collective Investment Funds seek a total return consisting of long-term growth of capital and current income, consistent with the investment strategy of an investor who expects to retire between 2010 through 2065.

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

## NOTES TO FINANCIAL STATEMENTS

NOTE 4 - INFORMATION CERTIFIED BY TRUSTEE

The following table represents the fair value of investments. The information for the years ended December 31, 2020 and 2019 was obtained from data that has been prepared and certified to as complete and accurate by the Plan's trustee, Principal Trust Company. The following table represents the Plan's investments by type:

| | 2020 | 2019 |
|---|---|---|
| Investments - at fair value: | | |
| Mutual funds | $ 129,547,854 | $ 109,493,844 |
| Common collective trusts | 83,978,253 | 71,718,285 |
| Pooled separate accounts | 15,695,661 | 15,316,347 |
| Total investments - at fair value | $ 229,221,768 | $ 196,528,476 |

During the years ended December 31, 2020 and 2019, the Plan's investments (including investments bought, sold, and held during the year) appreciated in fair value by $35,011,900 and $34,914,400, respectively.

During the years ended December 31, 2020 and 2019, the Plan received interest and dividend income of $1,000,462 and $1,195,909, respectively.

NOTE 5 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500 at December 31, 2020 and 2019:

| | 2020 | 2019 |
|---|---|---|
| Net assets available for benefits per financial statements | $ 233,248,368 | $ 199,609,138 |
| Add, adjustment from contract value to fair value for fully benefit-responsive investment contract | - | 230,284 |
| Net assets available for benefits per Form 5500 | $ 233,248,368 | $ 199,839,422 |

(continued)

NOTE 5 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (Continued)

The following is a reconciliation of net increase in net assets available for benefits per the financial statements to Form 5500 for the years ended December 31, 2020 and 2019:

| | 2020 | 2019 |
|---|---|---|
| Net increase in net assets available for benefits per financial statements | $ 33,639,230 | $ 39,164,613 |
| (Deduct) add, adjustment from contract value to fair value for fully benefit-responsive investment contract at beginning of year | (230,284) | 162,477 |
| Add, adjustment from contract value to fair value for fully benefit-responsive investment contract at end of year | - | 230,284 |
| Net increase in net assets available for benefits per Form 5500 | $ 33,408,946 | $ 39,557,374 |

As of January 1, 2020, Stable Value Fund is wholly invested in Morley Stable Value Fund. Fair value is determined at the fund level and therefore will no longer require adjustment from contract value to fair value.

NOTE 6 - RELATED PARTY AND PARTY IN INTEREST TRANSACTIONS

Certain plan investments are shares of mutual funds and pooled separate accounts managed by Principal Financial Group. Principal Trust Company, a member of Principal Financial Group, is the trustee and, therefore, these transactions qualify as party-in-interest transactions. Fees and commissions paid by the Plan for contract administrative services amounted to $26,872 and $28,977 for the years ended December 31, 2020 and 2019, respectively.

NOTE 7 - TAX STATUS

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

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognizes a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that, as of December 31, 2020 and 2019, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2017.

NOTE 8 - RISKS AND UNCERTAINTIES

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

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

# SUPPLEMENTAL FINANCIAL INFORMATION

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

## EIN: 13-2679447, PLAN NO.: 100

## SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
## SCHEDULE H, LINE 4(i)
## DECEMBER 31, 2020

| (a) | (b) IDENTITY OF ISSUER, BORROWER, LESSOR OR SIMILAR PARTY | (c) DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR OR MATURITY VALUE | (d) COST ** | (e) CURRENT VALUE |
|---|---|---|---|---|
| | Mutual funds: | | | |
| | American Fund | American Funds EuroPacific Growth R4 Fund | - | $ 6,667,227 |
| | American Fund | American Funds Fundamental Investors R4 Fund | - | 10,834,273 |
| | BlackRock | BlackRock Global Allocation Fund - Institutional | - | 1,301,870 |
| | BlackRock | BlackRock Commodity Strategies Portfolio I Fund | - | 295,132 |
| | Dreyfus Funds | BNYM Active MidCap A Fund | - | 637,446 |
| | Eagle Financial Services, Inc. | Carillon Eagle MidCap Growth R5 Fund | - | 11,438,506 |
| | Fidelity Investments | Fidelity International Index Fund | - | 2,684,848 |
| | Fidelity Investments | Fidelity Low-Priced Stock Fund | - | 4,448,914 |
| | Fidelity Investments | Fidelity Puritan Fund | - | 13,760,870 |
| | Franklin Templeton Investments | Franklin Growth Fund - Advisor | - | 4,782,082 |
| | Lord Abbett | Lord Abbett High Yield I Fund | - | 4,080,622 |
| * | Nationwide | Nationwide Inflation-Protected Securities Institutional Service | - | 2,586,826 |
| * | Principal Funds Inc. | Principal Diversified Real Asset Fund - Institutional | - | 793,805 |
| * | Principal Funds Inc. | Principal Equity Income Institutional Fund - Institutional | - | 4,855,602 |
| * | Principal Funds Inc. | Principal LargeCap Income Institutional Fund - Institutional | - | 38,542,436 |
| * | Principal Funds Inc. | Principal MidCap Growth R5 Fund | - | 12,722,369 |
| * | Principal Funds Inc. | Principal MidCap Value I R5 Fund | - | 598,567 |
| | Principal Funds Inc. | Principal Core Plus Bond R5 Fund | - | 7,092,328 |
| | Victory Funds | Victory Sycamore Estimated Value A Fund | - | 1,424,131 |
| | Total mutual funds | | | 129,547,854 |
| | Common collective trusts: | | | |
| * | Principal Trust Company | Principal LifeTime Hybrid Inc. CIT U15 | - | 1,185,951 |
| * | Principal Trust Company | Principal LifeTime Hybrid Inc. 2050 CIT U15 | - | 5,424,647 |
| * | Principal Trust Company | Principal LifeTime Hybrid Inc. 2055 CIT U15 | - | 2,326,163 |
| * | Principal Trust Company | Principal LifeTime Hybrid Inc. 2060 CIT U15 | - | 887,474 |
| * | Principal Trust Company | Principal LifeTime Hybrid Inc. 2065 CIT U15 | - | 48,084 |
| * | Principal Trust Company | Principal LifeTime Hybrid Inc. 2010 CIT U15 | - | 784,583 |
| * | Principal Trust Company | Principal LifeTime Hybrid Inc. 2015 CIT U15 | - | 2,038,935 |
| * | Principal Trust Company | Principal LifeTime Hybrid Inc. 2020 CIT U15 | - | 9,137,774 |
| * | Principal Trust Company | Principal LifeTime Hybrid Inc. 2025 CIT U15 | - | 9,268,790 |
| * | Principal Trust Company | Principal LifeTime Hybrid Inc. 2030 CIT U15 | - | 10,551,966 |
| * | Principal Trust Company | Principal LifeTime Hybrid Inc. 2035 CIT U15 | - | 10,135,060 |
| * | Principal Trust Company | Principal LifeTime Hybrid Inc. 2040 CIT U15 | - | 7,430,593 |
| * | Principal Trust Company | Principal LifeTime Hybrid Inc. 2045 CIT U15 | - | 6,337,201 |
| * | Principal Trust Company | Principal Stable Value - Institutional | - | 18,421,032 |
| | Total common collective trusts | | | 83,978,253 |
| | Pooled separate accounts: | | | |
| * | Principal Life Insurance Company | Principal LargeCap S&P 500 Index SA-15 | - | 10,098,258 |
| * | Principal Life Insurance Company | Principal MidCap S&P 400 Index SA-15 | - | 2,486,021 |
| * | Principal Life Insurance Company | Principal SmallCap S&P 600 Index SA-15 | - | 3,111,382 |
| | Total pooled separate accounts | | | 15,695,661 |
| * | Notes receivable from participants | Interest rates range from 4.25% to 6.50% | | 2,472,294 |
| | | | | $ 231,694,062 |

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

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

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

W, E, M, E & D LL

EIN 13 2679447
PLAN NUMBER 100
PLAN YEAR 01/01/2020 TO 12/31/2020

| (A) | (B) Identity of issuer, borrower, lessor or similar party. | (C) Description of investment including maturity date, rate of interest, collateral, par or maturity value. | (D) Cost | (E) Current Value |
|---|---|---|---|---|
| | The American Funds | Registered Investment Company Am Fds EuroPacific Grth R4 Fd | $ 0.00 | $ 6,667,226.59 |
| | The American Funds | Registered Investment Company Am Funds Fdmntl Inv R4 Fund | $ 0.00 | $ 10,834,272.52 |
| | BlackRock | Registered Investment Company BlackRock Global Alloc Inst Fd | $ 0.00 | $ 1,301,869.77 |
| | BlackRock | Registered Investment Company BLACKROCK COMM STR PORT I FD | $ 0.00 | $ 295,132.28 |
| | Dreyfus Funds | Registered Investment Company BNYM Active MidCap A Fund | $ 0.00 | $ 637,445.89 |
| | Eagle Financial Services, Inc. | Registered Investment Company Carillon Eagle MidCaGwth R5 Fd | $ 0.00 | $ 11,438,505.99 |
| | Fidelity Investments | Registered Investment Company Fidelity International Idx Fd | $ 0.00 | $ 2,684,847.51 |
| | Fidelity Investments | Registered Investment Company Fidelity Low-Priced Stock Fund | $ 0.00 | $ 4,448,913.96 |
| | Fidelity Investments | Registered Investment Company Fidelity Puritan Fund | $ 0.00 | $ 13,760,869.79 |
| | Franklin Templeton Investments | Registered Investment Company Franklin Growth Adv Fund | $ 0.00 | $ 4,782,082.42 |
| | Lord Abbett | Registered Investment Company Lord Abbett High Yield I Fund | $ 0.00 | $ 4,080,621.93 |
| | Nationwide | Registered Investment Company NATIONWIDE INF-PRO SEC INS SVC | $ 0.00 | $ 2,586,825.99 |
| * | Principal Funds Inc | Registered Investment Company Prin Div Real Asset Inst Fund | $ 0.00 | $ 793,804.52 |
| * | Principal Funds Inc | Registered Investment Company Prin Equity Income Inst Fund | $ 0.00 | $ 4,855,602.35 |
| * | Principal Funds Inc | Registered Investment Company Prin LargeCap Growth I R5 Fund | $ 0.00 | $ 38,542,437.41 |

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

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

W, E, M, E & D LL

EIN 13 2679447
PLAN NUMBER 100
PLAN YEAR 01/01/2020 TO 12/31/2020

| (A) | (B) Identity of issuer, borrower, lessor or similar party. | (C) Description of investment including maturity date, rate of interest, collateral, par or maturity value. | (D) Cost | (E) Current Value |
|---|---|---|---|---|
| * | Principal Life Insurance Company | Pooled Separate Accounts<br>Prin LgCap S&P 500 Index SA-I5 | $ 0.00 | $ 10,098,258.71 |
| * | Principal Global Investors Trust Co | Common/Collective Trust<br>Prin LifeTime Hy Inc CIT U15 | $ 0.00 | $ 1,185,950.59 |
| * | Principal Global Investors Trust Co | Common/Collective Trust<br>Prin LifeTime Hy 2050 CIT U15 | $ 0.00 | $ 5,424,646.91 |
| * | Principal Global Investors Trust Co | Common/Collective Trust<br>Prin LifeTime Hy 2055 CIT U15 | $ 0.00 | $ 2,326,162.52 |
| * | Principal Global Investors Trust Co | Common/Collective Trust<br>Prin LifeTime Hy 2060 CIT U15 | $ 0.00 | $ 887,474.32 |
| * | Principal Global Investors Trust Co | Common/Collective Trust<br>Prin LifeTime Hy 2065 CIT U15 | $ 0.00 | $ 48,083.72 |
| * | Principal Global Investors Trust Co | Common/Collective Trust<br>Prin LifeTime Hyb 2010 CIT U15 | $ 0.00 | $ 784,583.11 |
| * | Principal Global Investors Trust Co | Common/Collective Trust<br>Prin LifeTime Hyb 2015 CIT U15 | $ 0.00 | $ 2,038,934.51 |
| * | Principal Global Investors Trust Co | Common/Collective Trust<br>Prin LifeTime Hyb 2020 CIT U15 | $ 0.00 | $ 9,137,773.99 |
| * | Principal Global Investors Trust Co | Common/Collective Trust<br>Prin LifeTime Hyb 2025 CIT U15 | $ 0.00 | $ 9,268,789.83 |
| * | Principal Global Investors Trust Co | Common/Collective Trust<br>Prin LifeTime Hyb 2030 CIT U15 | $ 0.00 | $ 10,551,966.34 |
| * | Principal Global Investors Trust Co | Common/Collective Trust<br>Prin LifeTime HB 2035 CIT U15 | $ 0.00 | $ 10,135,060.11 |
| * | Principal Global Investors Trust Co | Common/Collective Trust<br>Prin LifeTime HB 2040 CIT U15 | $ 0.00 | $ 7,430,593.32 |
| * | Principal Global Investors Trust Co | Common/Collective Trust<br>Prin LifeTime HB 2045 CIT U15 | $ 0.00 | $ 6,337,201.29 |
| * | Principal Funds Inc | Registered Investment Company<br>Prin MidCap Growth R5 Fund | $ 0.00 | $ 12,722,368.67 |

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

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

W, E, M, E & D LL

EIN 13 2679447
PLAN NUMBER 100
PLAN YEAR 01/01/2020 TO 12/31/2020

| (A) | (B) Identity of issuer, borrower, lessor or similar party. | (C) Description of investment including maturity date, rate of interest, collateral, par or maturity value. | (D) Cost | (E) Current Value |
|---|---|---|---|---|
| * | Principal Life Insurance Company | Pooled Separate Accounts<br>Prin MidCap S&P 400 Idx SA-I5 | $ 0.00 | $ 2,486,020.68 |
| * | Principal Funds Inc | Registered Investment Company<br>Prin MidCap Value I R5 Fund | $ 0.00 | $ 598,567.17 |
| * | Principal Life Insurance Company | Pooled Separate Accounts<br>Prin SmCap S&P 600 Index SA-I5 | $ 0.00 | $ 3,111,381.65 |
| * | Principal Funds Inc | Registered Investment Company<br>Principal Core Plus Bond R5 Fd | $ 0.00 | $ 7,092,328.23 |
| * | Principal Global Investors Trust Co | Common/Collective Trust<br>Principal Stable Value Inst | $ 0.00 | $ 18,421,032.00 |
| | Victory Funds | Registered Investment Company<br>Victory Sycamore Est Val A Fd | $ 0.00 | $ 1,424,131.39 |
| * | Participant Loans | Range of Interest Rates<br>Rates Range From 4.25% To 6.50% | $ 0.00 | $ 2,472,294.00 |
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SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)