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
WHEELER TRIGG O'DONNELL LLP 401(K) PROFIT-SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 02/11/1998

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)
WHEELER TRIGG O'DONNELL LLP

370 17TH STREET, SUITE 4500
DENVER, CO 80202

2b Employer Identification Number (EIN) 20-0697269

2c Plan Sponsor's telephone number 303-244-1800

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.	10/15/2021	JODY TUNHEIM
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2021	JODY TUNHEIM
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

3b Administrator's EIN

3c Administrator's telephone number

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

4b EIN

4d PN

5 Total number of participants at the beginning of the plan year	**5**	315
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	217
a(2) Total number of active participants at the end of the plan year	**6a(2)**	193
b Retired or separated participants receiving benefits	**6b**	1
c Other retired or separated participants entitled to future benefits	**6c**	111
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	305
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	305
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	305
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

(1)	[X]	**H** (Financial Information)
(2)	[ ]	**I** (Financial Information – Small Plan)
(3)	[ ] ___	**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 C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2020** **This Form is Open to Public Inspection.**

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

A Name of plan
WHEELER TRIGG O'DONNELL LLP 401(K) PROFIT-SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WHEELER TRIGG O'DONNELL LLP

D Employer Identification Number (EIN)
20-0697269

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

THE VANGUARD GROUP, INC.

23-1945930

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

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

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

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

THE VANGUARD GROUP, INC.

23-1945930

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 25 26 33 37 38 52	NONE	98201	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

CBIZ FINANCIAL SOLUTIONS, INC.

52-1396995

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16	NONE	38500	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

ACM LLP

01-0724563

(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?
16	NONE	16000	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

CBIZ INVESTMENT ADVISORY SERVICES,

81-3968784

(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?
16	NONE	10500	Yes [ ] No [X]	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
THE VANGUARD GROUP, INC.	99	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.
INVESCO 74-1894784	25 BPS

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name: ACM LLP
b EIN: 01-0724563
c Position: ACCOUNTANT
d Address: 303 E 17TH AVE, STE 600
DENVER, CO 80203
e Telephone: 303-820-1120

Explanation: ACM LLP JOINED BDO USA, LLP EFFECTIVE AUGUST 1, 2020

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
WHEELER TRIGG O'DONNELL LLP 401(K) PROFIT-SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
WHEELER TRIGG O'DONNELL LLP

D Employer Identification Number (EIN)
20-0697269

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: VANGUARD RETIRE. SAVINGS TRUST III

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST 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)
38-7041744-024	C	1178682

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II **Information on Participating Plans (to be completed by DFEs)**
(Complete as many entries as needed to report all participating plans)

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2020

This Form is Open to Public Inspection

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

A Name of plan
WHEELER TRIGG O'DONNELL LLP 401(K) PROFIT-SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WHEELER TRIGG O'DONNELL LLP

D Employer Identification Number (EIN)
20-0697269

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	491753	285873
(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)	1882043	2531502
(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)	413833	330900
(9) Value of interest in common/collective trusts	1c(9)	1169608	1178682
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	60807683	71923660
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		1271

			(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	64764920	76251888
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	64764920	76251888

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)	2501072	
	(B) Participants	2a(1)(B)	2062469	
	(C) Others (including rollovers)	2a(1)(C)	317934	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		4881475
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	20944	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		20944
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1698050	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1698050
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		26755
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		7673292
c Other income	2c		640765
d Total income. Add all **income** amounts in column (b) and enter total	2d		14941281
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3094772	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	194355	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		3289127
f Corrective distributions (see instructions)	2f		2225
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	162961	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		162961
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		3454313
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		11486968
l Transfers of assets:			
(1) To this plan	2l(1)		
(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) [X] 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) [X] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [ ] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: BDO USA, LLP **(2)** EIN: 13-5381590

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

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

Part IV Compliance Questions

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

During the plan year:

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

			Yes	No	Amount
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e	Was this plan covered by a fidelity bond?	**4e**	X		500000
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
WHEELER TRIGG O'DONNELL LLP 401(K) PROFIT-SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WHEELER TRIGG O'DONNELL LLP

D Employer Identification Number (EIN)
20-0697269

Part I Distributions

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

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

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

EIN(s): 23-2186884

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_____

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

Financial Statements and Supplemental Schedule

December 31, 2020 and 2019
and Year Ended December 31, 2020

The report accompanying these financial statements was issued by BDO USA, LLP, a Delaware limited liability partnership and the U.S. member of BDO International Limited, a UK company limited by guarantee.

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

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Supplemental Schedule:

Schedule H, line 4i – Schedule of Assets (Held at End of Year) – December 31, 2020 15

Note: Other schedules required by Section 2520.103.10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.

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Independent Auditor's Report

To the Plan Administrator of
Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan
Denver, Colorado

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2020 Financial Statements

We have performed an audit of the financial statements of Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statement of net assets available for plan benefits as of December 31, 2020, and the related statement of changes in net assets available for plan benefits for the year then ended, and the related notes to the financial statements (2020 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2020 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from a qualified institution as of December 31, 2020, and for the year then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2020 Financial Statements

In our opinion, based on our audit and the procedures performed as described in the *Auditor's Responsibilities for the Audit of the 2020 Financial Statements* section of our report

- the amounts and disclosures in the accompanying 2020 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP); and

- the certified investment information in the accompanying 2020 financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by qualified institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.



Basis for Opinion on the 2020 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the 2020 Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Management is responsible for maintaining a current plan instrument, including all plan amendments. Management is also responsible for administering the Plan and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the 2020 Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2020 Financial Statements* section of our report, our objectives are to obtain reasonable assurance about whether the 2020 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the 2020 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the 2020 financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter — 2020 Supplemental Schedule Required by ERISA

The 2020 supplemental schedule of assets (held at end of year) as of December 31, 2020 is presented for purposes of additional analysis and is not a required part of the 2020 financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the 2020 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 financial statements or to the 2020 financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

- the certified investment information in the supplemental schedule agrees to, or is derived from, in all material respects, the information prepared and certified by qualified institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).

Other Matter — Report on the 2019 Financial Statements

The 2019 financial statements of Wheeler Trigg O'Donnell LLP 401(k) Profit Sharing Plan were audited by ACM LLP, whose partners and professional staff joined BDO USA, LLP as of August 1, 2020, and has subsequently ceased operations. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed ACM LLP not to perform, and they did not perform, any auditing procedures with respect to the information certified by the qualified institution. Their audit report, dated August 28, 2020, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an opinion and accordingly, they did not express an opinion on the 2019 financial statements, and (b) the form and content of the information included in the 2019 financial statements other than that derived from the information certified by the qualified institution were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

BDO USA, LLP

October 15, 2021

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

Statements of Net Assets Available for Plan Benefits

December 31,	2020	2019
Assets		
Investments, at fair value:	**$ 75,920,988**	$ 64,351,087
Receivables:		
Employer contributions	**50,118**	-
Employee contributions	**85,805**	-
Notes receivable from participants	**330,900**	413,833
Total receivables	**466,823**	413,833
Net assets available for plan benefits	**$ 76,387,811**	$ 64,764,920

See accompanying notes to financial statements.

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

Statement of Changes in Net Assets Available for Plan Benefits

Year Ended December 31,	2020
Additions to (deductions from) net assets attributed to:	
Contributions:	
Employer, net of forfeitures	$ 2,551,190
Employee	2,148,274
Rollover	317,934
Total contributions	5,017,398
Interest earned on notes receivable from participants	20,944
Investment income:	
Net appreciation in fair value of investments	7,673,292
Interest and dividend income	1,724,805
Other income	640,765
Total net investment income and interest earned on notes receivable from participants	10,059,806
Total additions	15,077,204
Benefits paid to participants	(3,291,352)
Administrative fees	(162,961)
Total deductions	(3,454,313)
Net increase in net assets available for plan benefits	11,622,891
Net assets available for plan benefits, beginning of year	64,764,920
Net assets available for plan benefits, end of year	$ 76,387,811

See accompanying notes to financial statements.

1. Description of the Plan

The following brief description of the Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan was established by Wheeler Trigg O'Donnell LLP (the "Company" or "Employer") effective February 1, 1998 and amended and restated January 1, 2019. The Plan is a contributory, defined contribution 401(k) profit-sharing plan available to qualifying employees of the Employer. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Trustee and Administration of the Plan

The Company administers the Plan. Vanguard Fiduciary Trust Company ("Vanguard") serves as trustee and manages Plan assets and maintains the Plan's records. Individual accounts are invested in the various investment options at the direction of the participants. The Retirement Plan Committee determines the Plan's investment offerings and monitors investment performance.

CARES Act Provisions

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Securities Act ("CARES Act") was passed into law. The CARES Act expanded the ability of certain 401(k) plan participants to withdraw, penalty free, funds from their vested retirement plan accounts up to $100,000, increased the participant loan limit to $100,000, and delayed loan repayments for up to one year, subject to the certain participant eligibility criteria. The Plan adopted the provisions of the CARES Act and will subsequently amend the Plan to incorporate these provisions when required.

Eligibility

Employees are eligible immediately upon hire. Leased employees and independent contractors are not eligible to participate in the Plan.

Contributions

Participants may make pre-tax or after-tax Roth contributions subject to certain Internal Revenue Code ("IRC") limitations. Employee contributions to the Plan are generally made through regular payroll deductions. The Plan also allows catch-up contributions for participants age 50 or over based on IRC limitations. Newly eligible participants are automatically enrolled at 5%, unless they elect not to participate or elect otherwise.

Rollover contributions from other qualified plans are also allowed if certain criteria are met.

The Employer makes a Safe Harbor non-elective employer contribution to all eligible employees equal to 3% of compensation.

The Employer may also make a discretionary profit-sharing contribution to each eligible employee equal to their compensation multiplied by the contribution percentage as determined by the Employer applicable to the participation group in which the participant is a member. The Plan provides for eight designated employee participation groups which establishes the amount of employer profit-sharing contributions as noted below:

- Group one - Individuals who have attained the age of 40 as of the last day of the Plan year and are partners or "of counsel" employees who were formerly partners;
- Group two - Partners who have attained the age of 36 but have not yet attained the age of 40 as of the last day of the Plan year;
- Group three - Partners who have not yet attained the age of 36 as of the last day of the Plan year;
- Group four – Attorneys who are designated by the Employer to be on track to become partners of the Employer;
- Group five - Attorneys who regularly practice in the Employer's New York office;
- Group six - Highly compensated employees who are attorneys who are not included in any other participation group;
- Group seven - All employees eligible to share in employer profit-sharing contributions who are not in another allocation group;
- Group eight – Senior Counsel and Counsel Emeritus.

The Plan made a discretionary profit-sharing contribution of approximately $1.5 million for the year ended December 31, 2020.

The Employer may also make a discretionary matching contribution of up to 6% of compensation each year. The Employer did not make a discretionary matching contribution for the year ended December 31, 2020.

Participants' Accounts and Investment Options

Each participant's account is credited with the participant's pre-tax and Roth contributions, rollover contributions, catch-up contributions, the Employer's contributions and an allocation of net plan investment earnings or losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. The investment earnings or losses are allocated to each participant's account in the proportion that the balance of each participant's account bears to the total balance of all participants in each investment option. Participants may direct the investment of their account balances into various investment options offered by the Plan, including a self-directed brokerage account option.

Notes Receivable from Participants

Participants may borrow from their account a maximum equal to the lesser of $50,000 or 50% of their account balance. The maximum term of the loans is five years, unless used for the purchase of a residence, which may have a longer loan period. The loans are secured by the balances in the participants' accounts and bear interest at rates which are commensurate with local prevailing rates as determined on the date of issuance and are fixed for the term of the loan. Principal and interest are paid ratably through payroll deductions.

Vesting and Forfeitures

Participants are immediately vested in their accounts. Any forfeited non-vested amounts, which can result from excess-contributions which are forfeited, may be used to reduce future Employer contributions or pay Plan expenses. For the year ended December 31, 2020, $10,106 of forfeitures were used to reduce Employer contributions and no forfeitures were used to pay Plan expenses. The balance of forfeitures at December 31, 2020 and 2019 was de minimis.

Payment of Benefits

Upon death, attaining retirement (age 62), or termination of service, a participant may receive a lump-sum payment in the amount equal to the participant's vested account balance. Balances less than $1,000 upon a distributable event are disbursed as a lump-sum payment.

The Plan allows participants to receive hardship withdrawals to satisfy certain immediate and heavy financial needs. Certain other in-service withdrawals are also allowed by the Plan if certain criteria are met.

2. Summary of Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

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

Valuation of Investments and Income Recognition

The Plan's investments are stated at fair value, which 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.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is accrued when earned. Dividend income is recorded on the ex-dividend date. Capital gain distributions are included in dividend income. The net appreciation (depreciation) in the fair value of investments consists of the realized gains (losses) and the unrealized appreciation (depreciation) on those investments. Net earnings or losses from the investments in the self-directed brokerage accounts are shown as other income.

Contributions

Employee contributions and related employer contributions are recognized in the period during which the Company makes payroll deductions from the participant's compensation, and when the amounts are due to the Plan.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance. Any accrued, but unpaid interest was de minimis. Related fees are recorded as administrative expenses and are expensed as incurred. No allowance for credit losses has been recorded as of December 31, 2020 or 2019. If a participant ceases to make loan repayments and the plan administrator deems the loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefit payments to participants are recorded when paid to participants.

Administrative Expenses

The Employer has full discretionary authority to allocate to participants' accounts any reasonable plan expenses that are not paid by the Employer. For the year ended December 31, 2020, expenses of $162,961 were paid by the Plan. Certain other investment management fees in the form of an expense ratio are net with earnings. All other expenses related to administering the Plan were paid by the Company, and are excluded from these financial statements.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan agreement to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants' accounts will be distributed according to the Plan agreement and ERISA.

Concentrations, Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to interest rate, market and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risk in the near term would materially affect the amounts reported in the Statements of Net Assets Available for Plan Benefits and participant accounts.

The COVID-19 outbreak was declared a worldwide pandemic on March 11, 2020 by the World Health Organization ("WHO"). The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. This pandemic has adversely affected global economic activity and contributed to instability in the financial markets. However, because the values of the Plan's individual investments have and will fluctuate in response to changing market conditions, the amount of losses that will be recognized in subsequent periods, if any, and related impact on the Plan's liquidity cannot be reasonably estimated at this time.

At December 31, 2020 and 2019, there was one investment, which individually represented more than 10% of investments held. Refer to the supplemental Schedule of Assets (Held at End of Year) for a complete listing of investments held at December 31, 2020.

3. Information Certified by the Trustee

The Company has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Vanguard, a qualified institution, has certified that the following information included in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments, excluding investment amounts held in the self-directed brokerage account, and notes receivable from participants as shown in the accompanying Statements of Net Assets Available for Plan Benefits;
- Interest earned on notes receivable from participants and net investment income, excluding other income, as shown in the accompanying Statement of Changes in Net Assets Available for Plan Benefits;
- Investment amounts, excluding amounts held in the self-directed brokerage account, included in the Notes to Financial Statements;
- Investment information in Schedule H, Line 4i – Schedule of Assets (Held at End of Year) – as of December 31, 2020, excluding the self-directed brokerage account.

The Plan's independent auditors did not perform any auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and ERISA required supplemental schedule.

4. Fair Value Measurements and Disclosures

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

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

Level 2: Inputs to the valuation methodology include:

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

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

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

A financial instrument's 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

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

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

Collective Investment Trust: The Vanguard Retirement Savings Trust III (the "RS Trust") is a collective investment trust fund sponsored by Vanguard Fiduciary Trust Company. The RS Trust's objective is to protect principal while providing a higher rate of return than shorter maturity investments, however there is no assurance this objective can be met. The RS Trust is composed primarily of fully-benefit responsive investment contracts. The RS Trust is valued at the net asset value of units of the collective trust. The 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. Participant transactions (purchases and sales) may occur daily. This investment is a direct filing entity.

Self-Directed Brokerage Accounts: These accounts are comprised of common stock, exchange traded funds, money market mutual funds, and registered investment companies. Common stock and exchange traded funds (ETFs) are valued at the published market price on an active market. Registered investment companies (mutual funds) and money market mutual funds are valued at the NAV that is quoted on an active market and is determined based on the fair value of the underlying assets at the end of each day.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments measured at fair value on a recurring basis as of December 31, 2020 and 2019:

As of December 31, 2020	Level 1	Level 2	Level 3	Total
Mutual funds	$ 67,407,784	$ -	$ -	$67,407,784
Self-directed brokerage account	7,334,522	-	-	7,334,522
Total assets in the fair value hierarchy	$ 74,742,306	$ -	$ -	$74,742,306
Investments measured at net asset value (a)				1,178,682
Total investments at fair value				$75,920,988

As of December 31, 2019	Level 1	Level 2	Level 3	Total
Mutual funds	$ 57,708,365	$ -	$ -	$57,708,365
Self-directed brokerage account	5,473,114	-	-	5,473,114
Total assets in the fair value hierarchy	$ 63,181,479	$ -	$ -	$63,181,479
Investments measured at net asset value (a)				1,169,608
Total investments at fair value				$64,351,087

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

Investments Measured Using the Net Asset Value per Share Practical Expedient

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

As of December 31,	*Investment Type*	*Fair Value*	*Unfunded Commitments*	*Redemption Frequency*	*Redemption Notice Period*
2020	**Collective Investment Trust- RS Trust**	**$1,178,682**	**None**	**Daily**	**12 months for full liquidation**
2019	Collective Investment Trust- RS Trust	$ 1,169,608	None	Daily	12 months for full liquidation

5. Income Taxes

The Plan has adopted a Vanguard prototype plan document. The prototype plan document received an IRS opinion letter dated May 28, 2014 that the form of the prototype plan, as then designed, was acceptable under Section 401 of the IRC and therefore exempt from federal income taxes under the provisions of Section 501(a) of the IRC. The Plan administrator believes that the Plan, as amended and restated, is designed and currently being operated in compliance with the applicable provisions of the IRC and the Plan and related trust continue to be tax-exempt; therefore, no provision for income taxes have been included in the accompanying financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan 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 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.

6. Related Party and Party-In-Interest Transactions

Vanguard is the recordkeeper and trustee, as defined by the Plan. The Plan holds various investments in Vanguard mutual funds and a collective investment trust as offered as investment options of the Plan and also held within the self-directed brokerage account. Transactions with Vanguard funds qualify as party-in-interest. Fees of $162,961 were paid to the recordkeeper, plan auditor, and investment advisor out of Plan assets during 2020. Certain other investment management fees may be paid by the Plan in the form of an expense ratio and are shown net of earnings. The Plan also issues loans to participants which are secured by the vested balance of the participants' accounts. These transactions are party-in-interest transactions which are exempt from the prohibited transaction rules.

7. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the accompanying Statements of Net Assets Available for Plan Benefits to the Form 5500:

December 31,	2020	2019
Net assets available for benefits per the statements of net assets available for plan benefits	**$ 76,387,811**	$ 64,764,920
Less: employee and employer contributions receivable	**(135,923)**	-
Net assets available for plan benefits per the Form 5500 (unaudited)	**$ 76,251,888**	$ 64,764,920

The following is a reconciliation of net increase in net assets available for plan benefits per the accompanying Statement of Changes in Net Assets Available for Plan Benefits to the Form 5500:

Year Ended December 31,	2020
Total net increase in net assets available for plan benefits	**$11,622,891**
Less: 2020 employee and employer contributions receivable	**(135,923)**
Total net (loss) per Form 5500 (unaudited)	**$11,486,968**

8. Subsequent Events

Plan management has evaluated subsequent events through October 15, 2021, which is the date the financial statements were available to be issued. There were no events or transactions discovered during this evaluation that require recognition or disclosure in the financial statements.

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

Schedule H, Line 4i -
Schedule of Assets (Held at End of Year)
As of December 31, 2020

EIN: 20-0697269
Plan Number: 001

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	**Cost****	**Current Value**
Mutual Funds:				
	American Funds	EuroPacific Growth Fund; Class R-6		$ 2,827,466
	American Funds	Growth Fund of America; R-6		3,644,822
	American Funds	Investment Co of America Fund; Class R6		1,732,139
	American Funds	New World Fund; Class R6		1,433,241
	Goldman Sachs	Bond Fund; Institutional Shares		3,415,904
	Invesco	Small Cap Growth Fund; Class R5		1,751,551
	Janus Henderson	Enterprise Fund;Class N		943,667
	T. Rowe Price	Small-Cap Value Fund; I Class		750,033
*	Vanguard	500 Index Fund Admiral Shares		8,071,229
*	Vanguard	Federal Money Market Fund		2,234,816
*	Vanguard	Global Equity Fund		809,196
*	Vanguard	Inflation-Protected Securities Fund: Adm Shares		874,966
*	Vanguard	Institutional Target Retirement 2015 Fund		717,045
*	Vanguard	Institutional Target Retirement 2020 Fund		1,731,744
*	Vanguard	Institutional Target Retirement 2025 Fund		4,673,608
*	Vanguard	Institutional Target Retirement 2030 Fund		2,600,774
*	Vanguard	Institutional Target Retirement 2035 Fund		4,465,579
*	Vanguard	Institutional Target Retirement 2040 Fund		2,961,290
*	Vanguard	Institutional Target Retirement 2045 Fund		4,639,462
*	Vanguard	Institutional Target Retirement 2050 Fund		4,571,366
*	Vanguard	Institutional Target Retirement 2055 Fund		1,008,038
*	Vanguard	Institutional Target Retirement 2060 Fund		151,208
*	Vanguard	Institutional Target Retirement 2065 Fund		251
*	Vanguard	Institutional Target Retirement Income Fund		2,152,642
*	Vanguard	Mid-Cap Index Fund Admiral Shares		1,398,176
*	Vanguard	Real Estate Index Fund Admiral Shares		1,114,678
*	Vanguard	Selected Value Fund		720,017
*	Vanguard	Small-Cap Index Fund Admiral Shares		1,482,356
*	Vanguard	Total Bond Market Index Fund Admiral Shares		2,134,418
*	Vanguard	Total International Stock Index Fund Admiral Shr		445,833
*	Vanguard	Total Stock Market Index Fund Admiral Shares		239,698
*	Vanguard	Windsor II Fund Admiral Shares		1,710,571
Total Mutual Funds				**67,407,784**
Collective Investment Trust:				
*	Vanguard	Retirement Savings Trust III		1,178,682
*	Various	Self-directed brokerage option		7,334,522
Total investments per Financial Statements				**75,920,988**
*	Participant Loans	Interest rates of 4.25% to 6.50%, various maturity dates through 2033		330,900
Total investments per Form 5500				$ **76,251,888**

* A party in interest as defined by ERISA.

** The cost of participant-directed investments is not required to be disclosed.

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

Financial Statements and Supplemental Schedule

December 31, 2020 and 2019
and Year Ended December 31, 2020

The report accompanying these financial statements was issued by BDO USA, LLP, a Delaware limited liability partnership and the U.S. member of BDO International Limited, a UK company limited by guarantee.

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

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Note: Other schedules required by Section 2520.103.10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.

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Independent Auditor's Report

To the Plan Administrator of
Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan
Denver, Colorado

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2020 Financial Statements

We have performed an audit of the financial statements of Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statement of net assets available for plan benefits as of December 31, 2020, and the related statement of changes in net assets available for plan benefits for the year then ended, and the related notes to the financial statements (2020 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2020 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from a qualified institution as of December 31, 2020, and for the year then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2020 Financial Statements

In our opinion, based on our audit and the procedures performed as described in the *Auditor's Responsibilities for the Audit of the 2020 Financial Statements* section of our report

- the amounts and disclosures in the accompanying 2020 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP); and

- the certified investment information in the accompanying 2020 financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by qualified institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.



Basis for Opinion on the 2020 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the 2020 Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Management is responsible for maintaining a current plan instrument, including all plan amendments. Management is also responsible for administering the Plan and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the 2020 Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2020 Financial Statements* section of our report, our objectives are to obtain reasonable assurance about whether the 2020 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the 2020 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the 2020 financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter — 2020 Supplemental Schedule Required by ERISA

The 2020 supplemental schedule of assets (held at end of year) as of December 31, 2020 is presented for purposes of additional analysis and is not a required part of the 2020 financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the 2020 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 financial statements or to the 2020 financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

- the certified investment information in the supplemental schedule agrees to, or is derived from, in all material respects, the information prepared and certified by qualified institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).

Other Matter — Report on the 2019 Financial Statements

The 2019 financial statements of Wheeler Trigg O'Donnell LLP 401(k) Profit Sharing Plan were audited by ACM LLP, whose partners and professional staff joined BDO USA, LLP as of August 1, 2020, and has subsequently ceased operations. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed ACM LLP not to perform, and they did not perform, any auditing procedures with respect to the information certified by the qualified institution. Their audit report, dated August 28, 2020, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an opinion and accordingly, they did not express an opinion on the 2019 financial statements, and (b) the form and content of the information included in the 2019 financial statements other than that derived from the information certified by the qualified institution were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

BDO USA, LLP

October 15, 2021

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

Statements of Net Assets Available for Plan Benefits

December 31,	2020	2019
Assets		
Investments, at fair value:	**$ 75,920,988**	$ 64,351,087
Receivables:		
Employer contributions	**50,118**	-
Employee contributions	**85,805**	-
Notes receivable from participants	**330,900**	413,833
Total receivables	**466,823**	413,833
Net assets available for plan benefits	**$ 76,387,811**	$ 64,764,920

See accompanying notes to financial statements.

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

Statement of Changes in Net Assets Available for Plan Benefits

Year Ended December 31,	2020
Additions to (deductions from) net assets attributed to:	
Contributions:	
Employer, net of forfeitures	$ 2,551,190
Employee	2,148,274
Rollover	317,934
Total contributions	5,017,398
Interest earned on notes receivable from participants	20,944
Investment income:	
Net appreciation in fair value of investments	7,673,292
Interest and dividend income	1,724,805
Other income	640,765
Total net investment income and interest earned on notes receivable from participants	10,059,806
Total additions	15,077,204
Benefits paid to participants	(3,291,352)
Administrative fees	(162,961)
Total deductions	(3,454,313)
Net increase in net assets available for plan benefits	11,622,891
Net assets available for plan benefits, beginning of year	64,764,920
Net assets available for plan benefits, end of year	$ 76,387,811

See accompanying notes to financial statements.

1. Description of the Plan

The following brief description of the Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan was established by Wheeler Trigg O'Donnell LLP (the "Company" or "Employer") effective February 1, 1998 and amended and restated January 1, 2019. The Plan is a contributory, defined contribution 401(k) profit-sharing plan available to qualifying employees of the Employer. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Trustee and Administration of the Plan

The Company administers the Plan. Vanguard Fiduciary Trust Company ("Vanguard") serves as trustee and manages Plan assets and maintains the Plan's records. Individual accounts are invested in the various investment options at the direction of the participants. The Retirement Plan Committee determines the Plan's investment offerings and monitors investment performance.

CARES Act Provisions

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Securities Act ("CARES Act") was passed into law. The CARES Act expanded the ability of certain 401(k) plan participants to withdraw, penalty free, funds from their vested retirement plan accounts up to $100,000, increased the participant loan limit to $100,000, and delayed loan repayments for up to one year, subject to the certain participant eligibility criteria. The Plan adopted the provisions of the CARES Act and will subsequently amend the Plan to incorporate these provisions when required.

Eligibility

Employees are eligible immediately upon hire. Leased employees and independent contractors are not eligible to participate in the Plan.

Contributions

Participants may make pre-tax or after-tax Roth contributions subject to certain Internal Revenue Code ("IRC") limitations. Employee contributions to the Plan are generally made through regular payroll deductions. The Plan also allows catch-up contributions for participants age 50 or over based on IRC limitations. Newly eligible participants are automatically enrolled at 5%, unless they elect not to participate or elect otherwise.

Rollover contributions from other qualified plans are also allowed if certain criteria are met.

The Employer makes a Safe Harbor non-elective employer contribution to all eligible employees equal to 3% of compensation.

The Employer may also make a discretionary profit-sharing contribution to each eligible employee equal to their compensation multiplied by the contribution percentage as determined by the Employer applicable to the participation group in which the participant is a member. The Plan provides for eight designated employee participation groups which establishes the amount of employer profit-sharing contributions as noted below:

- Group one - Individuals who have attained the age of 40 as of the last day of the Plan year and are partners or "of counsel" employees who were formerly partners;
- Group two - Partners who have attained the age of 36 but have not yet attained the age of 40 as of the last day of the Plan year;
- Group three - Partners who have not yet attained the age of 36 as of the last day of the Plan year;
- Group four – Attorneys who are designated by the Employer to be on track to become partners of the Employer;
- Group five - Attorneys who regularly practice in the Employer's New York office;
- Group six - Highly compensated employees who are attorneys who are not included in any other participation group;
- Group seven - All employees eligible to share in employer profit-sharing contributions who are not in another allocation group;
- Group eight – Senior Counsel and Counsel Emeritus.

The Plan made a discretionary profit-sharing contribution of approximately $1.5 million for the year ended December 31, 2020.

The Employer may also make a discretionary matching contribution of up to 6% of compensation each year. The Employer did not make a discretionary matching contribution for the year ended December 31, 2020.

Participants' Accounts and Investment Options

Each participant's account is credited with the participant's pre-tax and Roth contributions, rollover contributions, catch-up contributions, the Employer's contributions and an allocation of net plan investment earnings or losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. The investment earnings or losses are allocated to each participant's account in the proportion that the balance of each participant's account bears to the total balance of all participants in each investment option. Participants may direct the investment of their account balances into various investment options offered by the Plan, including a self-directed brokerage account option.

Notes Receivable from Participants

Participants may borrow from their account a maximum equal to the lesser of $50,000 or 50% of their account balance. The maximum term of the loans is five years, unless used for the purchase of a residence, which may have a longer loan period. The loans are secured by the balances in the participants' accounts and bear interest at rates which are commensurate with local prevailing rates as determined on the date of issuance and are fixed for the term of the loan. Principal and interest are paid ratably through payroll deductions.

Vesting and Forfeitures

Participants are immediately vested in their accounts. Any forfeited non-vested amounts, which can result from excess-contributions which are forfeited, may be used to reduce future Employer contributions or pay Plan expenses. For the year ended December 31, 2020, $10,106 of forfeitures were used to reduce Employer contributions and no forfeitures were used to pay Plan expenses. The balance of forfeitures at December 31, 2020 and 2019 was de minimis.

Payment of Benefits

Upon death, attaining retirement (age 62), or termination of service, a participant may receive a lump-sum payment in the amount equal to the participant's vested account balance. Balances less than $1,000 upon a distributable event are disbursed as a lump-sum payment.

The Plan allows participants to receive hardship withdrawals to satisfy certain immediate and heavy financial needs. Certain other in-service withdrawals are also allowed by the Plan if certain criteria are met.

2. Summary of Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

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

Valuation of Investments and Income Recognition

The Plan's investments are stated at fair value, which 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.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is accrued when earned. Dividend income is recorded on the ex-dividend date. Capital gain distributions are included in dividend income. The net appreciation (depreciation) in the fair value of investments consists of the realized gains (losses) and the unrealized appreciation (depreciation) on those investments. Net earnings or losses from the investments in the self-directed brokerage accounts are shown as other income.

Contributions

Employee contributions and related employer contributions are recognized in the period during which the Company makes payroll deductions from the participant's compensation, and when the amounts are due to the Plan.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance. Any accrued, but unpaid interest was de minimis. Related fees are recorded as administrative expenses and are expensed as incurred. No allowance for credit losses has been recorded as of December 31, 2020 or 2019. If a participant ceases to make loan repayments and the plan administrator deems the loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefit payments to participants are recorded when paid to participants.

Administrative Expenses

The Employer has full discretionary authority to allocate to participants' accounts any reasonable plan expenses that are not paid by the Employer. For the year ended December 31, 2020, expenses of $162,961 were paid by the Plan. Certain other investment management fees in the form of an expense ratio are net with earnings. All other expenses related to administering the Plan were paid by the Company, and are excluded from these financial statements.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan agreement to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants' accounts will be distributed according to the Plan agreement and ERISA.

Concentrations, Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to interest rate, market and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risk in the near term would materially affect the amounts reported in the Statements of Net Assets Available for Plan Benefits and participant accounts.

The COVID-19 outbreak was declared a worldwide pandemic on March 11, 2020 by the World Health Organization ("WHO"). The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. This pandemic has adversely affected global economic activity and contributed to instability in the financial markets. However, because the values of the Plan's individual investments have and will fluctuate in response to changing market conditions, the amount of losses that will be recognized in subsequent periods, if any, and related impact on the Plan's liquidity cannot be reasonably estimated at this time.

At December 31, 2020 and 2019, there was one investment, which individually represented more than 10% of investments held. Refer to the supplemental Schedule of Assets (Held at End of Year) for a complete listing of investments held at December 31, 2020.

3. Information Certified by the Trustee

The Company has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Vanguard, a qualified institution, has certified that the following information included in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments, excluding investment amounts held in the self-directed brokerage account, and notes receivable from participants as shown in the accompanying Statements of Net Assets Available for Plan Benefits;
- Interest earned on notes receivable from participants and net investment income, excluding other income, as shown in the accompanying Statement of Changes in Net Assets Available for Plan Benefits;
- Investment amounts, excluding amounts held in the self-directed brokerage account, included in the Notes to Financial Statements;
- Investment information in Schedule H, Line 4i – Schedule of Assets (Held at End of Year) – as of December 31, 2020, excluding the self-directed brokerage account.

The Plan's independent auditors did not perform any auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and ERISA required supplemental schedule.

4. Fair Value Measurements and Disclosures

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

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

Level 2: Inputs to the valuation methodology include:

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

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

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

A financial instrument's 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

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

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

Collective Investment Trust: The Vanguard Retirement Savings Trust III (the "RS Trust") is a collective investment trust fund sponsored by Vanguard Fiduciary Trust Company. The RS Trust's objective is to protect principal while providing a higher rate of return than shorter maturity investments, however there is no assurance this objective can be met. The RS Trust is composed primarily of fully-benefit responsive investment contracts. The RS Trust is valued at the net asset value of units of the collective trust. The 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. Participant transactions (purchases and sales) may occur daily. This investment is a direct filing entity.

Self-Directed Brokerage Accounts: These accounts are comprised of common stock, exchange traded funds, money market mutual funds, and registered investment companies. Common stock and exchange traded funds (ETFs) are valued at the published market price on an active market. Registered investment companies (mutual funds) and money market mutual funds are valued at the NAV that is quoted on an active market and is determined based on the fair value of the underlying assets at the end of each day.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments measured at fair value on a recurring basis as of December 31, 2020 and 2019:

As of December 31, 2020	Level 1	Level 2	Level 3	Total
Mutual funds	$ 67,407,784	$ -	$ -	$67,407,784
Self-directed brokerage account	7,334,522	-	-	7,334,522
Total assets in the fair value hierarchy	$ 74,742,306	$ -	$ -	$74,742,306
Investments measured at net asset value (a)				1,178,682
Total investments at fair value				$75,920,988

As of December 31, 2019	Level 1	Level 2	Level 3	Total
Mutual funds	$ 57,708,365	$ -	$ -	$57,708,365
Self-directed brokerage account	5,473,114	-	-	5,473,114
Total assets in the fair value hierarchy	$ 63,181,479	$ -	$ -	$63,181,479
Investments measured at net asset value (a)				1,169,608
Total investments at fair value				$64,351,087

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

Investments Measured Using the Net Asset Value per Share Practical Expedient

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

As of December 31,	*Investment Type*	*Fair Value*	*Unfunded Commitments*	*Redemption Frequency*	*Redemption Notice Period*
2020	**Collective Investment Trust- RS Trust**	**$1,178,682**	**None**	**Daily**	**12 months for full liquidation**
2019	Collective Investment Trust- RS Trust	$ 1,169,608	None	Daily	12 months for full liquidation

5. Income Taxes

The Plan has adopted a Vanguard prototype plan document. The prototype plan document received an IRS opinion letter dated May 28, 2014 that the form of the prototype plan, as then designed, was acceptable under Section 401 of the IRC and therefore exempt from federal income taxes under the provisions of Section 501(a) of the IRC. The Plan administrator believes that the Plan, as amended and restated, is designed and currently being operated in compliance with the applicable provisions of the IRC and the Plan and related trust continue to be tax-exempt; therefore, no provision for income taxes have been included in the accompanying financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan 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 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.

6. Related Party and Party-In-Interest Transactions

Vanguard is the recordkeeper and trustee, as defined by the Plan. The Plan holds various investments in Vanguard mutual funds and a collective investment trust as offered as investment options of the Plan and also held within the self-directed brokerage account. Transactions with Vanguard funds qualify as party-in-interest. Fees of $162,961 were paid to the recordkeeper, plan auditor, and investment advisor out of Plan assets during 2020. Certain other investment management fees may be paid by the Plan in the form of an expense ratio and are shown net of earnings. The Plan also issues loans to participants which are secured by the vested balance of the participants' accounts. These transactions are party-in-interest transactions which are exempt from the prohibited transaction rules.

7. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the accompanying Statements of Net Assets Available for Plan Benefits to the Form 5500:

December 31,	2020	2019
Net assets available for benefits per the statements of net assets available for plan benefits	**$ 76,387,811**	$ 64,764,920
Less: employee and employer contributions receivable	**(135,923)**	-
Net assets available for plan benefits per the Form 5500 (unaudited)	**$ 76,251,888**	$ 64,764,920

The following is a reconciliation of net increase in net assets available for plan benefits per the accompanying Statement of Changes in Net Assets Available for Plan Benefits to the Form 5500:

Year Ended December 31,	2020
Total net increase in net assets available for plan benefits	**$11,622,891**
Less: 2020 employee and employer contributions receivable	**(135,923)**
Total net (loss) per Form 5500 (unaudited)	**$11,486,968**

8. Subsequent Events

Plan management has evaluated subsequent events through October 15, 2021, which is the date the financial statements were available to be issued. There were no events or transactions discovered during this evaluation that require recognition or disclosure in the financial statements.

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

Schedule H, Line 4i -
Schedule of Assets (Held at End of Year)
As of December 31, 2020

EIN: 20-0697269
Plan Number: 001

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	**Cost****	**Current Value**
Mutual Funds:				
	American Funds	EuroPacific Growth Fund; Class R-6		$ 2,827,466
	American Funds	Growth Fund of America; R-6		3,644,822
	American Funds	Investment Co of America Fund; Class R6		1,732,139
	American Funds	New World Fund; Class R6		1,433,241
	Goldman Sachs	Bond Fund; Institutional Shares		3,415,904
	Invesco	Small Cap Growth Fund; Class R5		1,751,551
	Janus Henderson	Enterprise Fund;Class N		943,667
	T. Rowe Price	Small-Cap Value Fund; I Class		750,033
*	Vanguard	500 Index Fund Admiral Shares		8,071,229
*	Vanguard	Federal Money Market Fund		2,234,816
*	Vanguard	Global Equity Fund		809,196
*	Vanguard	Inflation-Protected Securities Fund: Adm Shares		874,966
*	Vanguard	Institutional Target Retirement 2015 Fund		717,045
*	Vanguard	Institutional Target Retirement 2020 Fund		1,731,744
*	Vanguard	Institutional Target Retirement 2025 Fund		4,673,608
*	Vanguard	Institutional Target Retirement 2030 Fund		2,600,774
*	Vanguard	Institutional Target Retirement 2035 Fund		4,465,579
*	Vanguard	Institutional Target Retirement 2040 Fund		2,961,290
*	Vanguard	Institutional Target Retirement 2045 Fund		4,639,462
*	Vanguard	Institutional Target Retirement 2050 Fund		4,571,366
*	Vanguard	Institutional Target Retirement 2055 Fund		1,008,038
*	Vanguard	Institutional Target Retirement 2060 Fund		151,208
*	Vanguard	Institutional Target Retirement 2065 Fund		251
*	Vanguard	Institutional Target Retirement Income Fund		2,152,642
*	Vanguard	Mid-Cap Index Fund Admiral Shares		1,398,176
*	Vanguard	Real Estate Index Fund Admiral Shares		1,114,678
*	Vanguard	Selected Value Fund		720,017
*	Vanguard	Small-Cap Index Fund Admiral Shares		1,482,356
*	Vanguard	Total Bond Market Index Fund Admiral Shares		2,134,418
*	Vanguard	Total International Stock Index Fund Admiral Shr		445,833
*	Vanguard	Total Stock Market Index Fund Admiral Shares		239,698
*	Vanguard	Windsor II Fund Admiral Shares		1,710,571
Total Mutual Funds				**67,407,784**
Collective Investment Trust:				
*	Vanguard	Retirement Savings Trust III		1,178,682
*	Various	Self-directed brokerage option		7,334,522
Total investments per Financial Statements				**75,920,988**
*	Participant Loans	Interest rates of 4.25% to 6.50%, various maturity dates through 2033		330,900
Total investments per Form 5500				$ **76,251,888**

* A party in interest as defined by ERISA.

** The cost of participant-directed investments is not required to be disclosed.

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

Financial Statements and Supplemental Schedule

December 31, 2020 and 2019
and Year Ended December 31, 2020

The report accompanying these financial statements was issued by BDO USA, LLP, a Delaware limited liability partnership and the U.S. member of BDO International Limited, a UK company limited by guarantee.

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

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Note: Other schedules required by Section 2520.103.10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.

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Independent Auditor's Report

To the Plan Administrator of
Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan
Denver, Colorado

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2020 Financial Statements

We have performed an audit of the financial statements of Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statement of net assets available for plan benefits as of December 31, 2020, and the related statement of changes in net assets available for plan benefits for the year then ended, and the related notes to the financial statements (2020 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2020 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from a qualified institution as of December 31, 2020, and for the year then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2020 Financial Statements

In our opinion, based on our audit and the procedures performed as described in the *Auditor's Responsibilities for the Audit of the 2020 Financial Statements* section of our report

- the amounts and disclosures in the accompanying 2020 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP); and

- the certified investment information in the accompanying 2020 financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by qualified institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.



Basis for Opinion on the 2020 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the 2020 Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Management is responsible for maintaining a current plan instrument, including all plan amendments. Management is also responsible for administering the Plan and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the 2020 Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2020 Financial Statements* section of our report, our objectives are to obtain reasonable assurance about whether the 2020 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the 2020 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the 2020 financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter — 2020 Supplemental Schedule Required by ERISA

The 2020 supplemental schedule of assets (held at end of year) as of December 31, 2020 is presented for purposes of additional analysis and is not a required part of the 2020 financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the 2020 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 financial statements or to the 2020 financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

- the certified investment information in the supplemental schedule agrees to, or is derived from, in all material respects, the information prepared and certified by qualified institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).

Other Matter — Report on the 2019 Financial Statements

The 2019 financial statements of Wheeler Trigg O'Donnell LLP 401(k) Profit Sharing Plan were audited by ACM LLP, whose partners and professional staff joined BDO USA, LLP as of August 1, 2020, and has subsequently ceased operations. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed ACM LLP not to perform, and they did not perform, any auditing procedures with respect to the information certified by the qualified institution. Their audit report, dated August 28, 2020, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an opinion and accordingly, they did not express an opinion on the 2019 financial statements, and (b) the form and content of the information included in the 2019 financial statements other than that derived from the information certified by the qualified institution were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

BDO USA, LLP

October 15, 2021

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

Statements of Net Assets Available for Plan Benefits

December 31,	2020	2019
Assets		
Investments, at fair value:	**$ 75,920,988**	$ 64,351,087
Receivables:		
Employer contributions	**50,118**	-
Employee contributions	**85,805**	-
Notes receivable from participants	**330,900**	413,833
Total receivables	**466,823**	413,833
Net assets available for plan benefits	**$ 76,387,811**	$ 64,764,920

See accompanying notes to financial statements.

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

Statement of Changes in Net Assets Available for Plan Benefits

Year Ended December 31,	2020
Additions to (deductions from) net assets attributed to:	
Contributions:	
Employer, net of forfeitures	$ 2,551,190
Employee	2,148,274
Rollover	317,934
Total contributions	5,017,398
Interest earned on notes receivable from participants	20,944
Investment income:	
Net appreciation in fair value of investments	7,673,292
Interest and dividend income	1,724,805
Other income	640,765
Total net investment income and interest earned on notes receivable from participants	10,059,806
Total additions	15,077,204
Benefits paid to participants	(3,291,352)
Administrative fees	(162,961)
Total deductions	(3,454,313)
Net increase in net assets available for plan benefits	11,622,891
Net assets available for plan benefits, beginning of year	64,764,920
Net assets available for plan benefits, end of year	$ 76,387,811

See accompanying notes to financial statements.

1. Description of the Plan

The following brief description of the Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan was established by Wheeler Trigg O'Donnell LLP (the "Company" or "Employer") effective February 1, 1998 and amended and restated January 1, 2019. The Plan is a contributory, defined contribution 401(k) profit-sharing plan available to qualifying employees of the Employer. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Trustee and Administration of the Plan

The Company administers the Plan. Vanguard Fiduciary Trust Company ("Vanguard") serves as trustee and manages Plan assets and maintains the Plan's records. Individual accounts are invested in the various investment options at the direction of the participants. The Retirement Plan Committee determines the Plan's investment offerings and monitors investment performance.

CARES Act Provisions

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Securities Act ("CARES Act") was passed into law. The CARES Act expanded the ability of certain 401(k) plan participants to withdraw, penalty free, funds from their vested retirement plan accounts up to $100,000, increased the participant loan limit to $100,000, and delayed loan repayments for up to one year, subject to the certain participant eligibility criteria. The Plan adopted the provisions of the CARES Act and will subsequently amend the Plan to incorporate these provisions when required.

Eligibility

Employees are eligible immediately upon hire. Leased employees and independent contractors are not eligible to participate in the Plan.

Contributions

Participants may make pre-tax or after-tax Roth contributions subject to certain Internal Revenue Code ("IRC") limitations. Employee contributions to the Plan are generally made through regular payroll deductions. The Plan also allows catch-up contributions for participants age 50 or over based on IRC limitations. Newly eligible participants are automatically enrolled at 5%, unless they elect not to participate or elect otherwise.

Rollover contributions from other qualified plans are also allowed if certain criteria are met.

The Employer makes a Safe Harbor non-elective employer contribution to all eligible employees equal to 3% of compensation.

The Employer may also make a discretionary profit-sharing contribution to each eligible employee equal to their compensation multiplied by the contribution percentage as determined by the Employer applicable to the participation group in which the participant is a member. The Plan provides for eight designated employee participation groups which establishes the amount of employer profit-sharing contributions as noted below:

- Group one - Individuals who have attained the age of 40 as of the last day of the Plan year and are partners or "of counsel" employees who were formerly partners;
- Group two - Partners who have attained the age of 36 but have not yet attained the age of 40 as of the last day of the Plan year;
- Group three - Partners who have not yet attained the age of 36 as of the last day of the Plan year;
- Group four – Attorneys who are designated by the Employer to be on track to become partners of the Employer;
- Group five - Attorneys who regularly practice in the Employer's New York office;
- Group six - Highly compensated employees who are attorneys who are not included in any other participation group;
- Group seven - All employees eligible to share in employer profit-sharing contributions who are not in another allocation group;
- Group eight – Senior Counsel and Counsel Emeritus.

The Plan made a discretionary profit-sharing contribution of approximately $1.5 million for the year ended December 31, 2020.

The Employer may also make a discretionary matching contribution of up to 6% of compensation each year. The Employer did not make a discretionary matching contribution for the year ended December 31, 2020.

Participants' Accounts and Investment Options

Each participant's account is credited with the participant's pre-tax and Roth contributions, rollover contributions, catch-up contributions, the Employer's contributions and an allocation of net plan investment earnings or losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. The investment earnings or losses are allocated to each participant's account in the proportion that the balance of each participant's account bears to the total balance of all participants in each investment option. Participants may direct the investment of their account balances into various investment options offered by the Plan, including a self-directed brokerage account option.

Notes Receivable from Participants

Participants may borrow from their account a maximum equal to the lesser of $50,000 or 50% of their account balance. The maximum term of the loans is five years, unless used for the purchase of a residence, which may have a longer loan period. The loans are secured by the balances in the participants' accounts and bear interest at rates which are commensurate with local prevailing rates as determined on the date of issuance and are fixed for the term of the loan. Principal and interest are paid ratably through payroll deductions.

Vesting and Forfeitures

Participants are immediately vested in their accounts. Any forfeited non-vested amounts, which can result from excess-contributions which are forfeited, may be used to reduce future Employer contributions or pay Plan expenses. For the year ended December 31, 2020, $10,106 of forfeitures were used to reduce Employer contributions and no forfeitures were used to pay Plan expenses. The balance of forfeitures at December 31, 2020 and 2019 was de minimis.

Payment of Benefits

Upon death, attaining retirement (age 62), or termination of service, a participant may receive a lump-sum payment in the amount equal to the participant's vested account balance. Balances less than $1,000 upon a distributable event are disbursed as a lump-sum payment.

The Plan allows participants to receive hardship withdrawals to satisfy certain immediate and heavy financial needs. Certain other in-service withdrawals are also allowed by the Plan if certain criteria are met.

2. Summary of Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

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

Valuation of Investments and Income Recognition

The Plan's investments are stated at fair value, which 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.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is accrued when earned. Dividend income is recorded on the ex-dividend date. Capital gain distributions are included in dividend income. The net appreciation (depreciation) in the fair value of investments consists of the realized gains (losses) and the unrealized appreciation (depreciation) on those investments. Net earnings or losses from the investments in the self-directed brokerage accounts are shown as other income.

Contributions

Employee contributions and related employer contributions are recognized in the period during which the Company makes payroll deductions from the participant's compensation, and when the amounts are due to the Plan.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance. Any accrued, but unpaid interest was de minimis. Related fees are recorded as administrative expenses and are expensed as incurred. No allowance for credit losses has been recorded as of December 31, 2020 or 2019. If a participant ceases to make loan repayments and the plan administrator deems the loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefit payments to participants are recorded when paid to participants.

Administrative Expenses

The Employer has full discretionary authority to allocate to participants' accounts any reasonable plan expenses that are not paid by the Employer. For the year ended December 31, 2020, expenses of $162,961 were paid by the Plan. Certain other investment management fees in the form of an expense ratio are net with earnings. All other expenses related to administering the Plan were paid by the Company, and are excluded from these financial statements.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan agreement to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants' accounts will be distributed according to the Plan agreement and ERISA.

Concentrations, Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to interest rate, market and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risk in the near term would materially affect the amounts reported in the Statements of Net Assets Available for Plan Benefits and participant accounts.

The COVID-19 outbreak was declared a worldwide pandemic on March 11, 2020 by the World Health Organization ("WHO"). The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. This pandemic has adversely affected global economic activity and contributed to instability in the financial markets. However, because the values of the Plan's individual investments have and will fluctuate in response to changing market conditions, the amount of losses that will be recognized in subsequent periods, if any, and related impact on the Plan's liquidity cannot be reasonably estimated at this time.

At December 31, 2020 and 2019, there was one investment, which individually represented more than 10% of investments held. Refer to the supplemental Schedule of Assets (Held at End of Year) for a complete listing of investments held at December 31, 2020.

3. Information Certified by the Trustee

The Company has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Vanguard, a qualified institution, has certified that the following information included in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments, excluding investment amounts held in the self-directed brokerage account, and notes receivable from participants as shown in the accompanying Statements of Net Assets Available for Plan Benefits;
- Interest earned on notes receivable from participants and net investment income, excluding other income, as shown in the accompanying Statement of Changes in Net Assets Available for Plan Benefits;
- Investment amounts, excluding amounts held in the self-directed brokerage account, included in the Notes to Financial Statements;
- Investment information in Schedule H, Line 4i – Schedule of Assets (Held at End of Year) – as of December 31, 2020, excluding the self-directed brokerage account.

The Plan's independent auditors did not perform any auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and ERISA required supplemental schedule.

4. Fair Value Measurements and Disclosures

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

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

Level 2: Inputs to the valuation methodology include:

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

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

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

A financial instrument's 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

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

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

Collective Investment Trust: The Vanguard Retirement Savings Trust III (the "RS Trust") is a collective investment trust fund sponsored by Vanguard Fiduciary Trust Company. The RS Trust's objective is to protect principal while providing a higher rate of return than shorter maturity investments, however there is no assurance this objective can be met. The RS Trust is composed primarily of fully-benefit responsive investment contracts. The RS Trust is valued at the net asset value of units of the collective trust. The 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. Participant transactions (purchases and sales) may occur daily. This investment is a direct filing entity.

Self-Directed Brokerage Accounts: These accounts are comprised of common stock, exchange traded funds, money market mutual funds, and registered investment companies. Common stock and exchange traded funds (ETFs) are valued at the published market price on an active market. Registered investment companies (mutual funds) and money market mutual funds are valued at the NAV that is quoted on an active market and is determined based on the fair value of the underlying assets at the end of each day.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments measured at fair value on a recurring basis as of December 31, 2020 and 2019:

As of December 31, 2020	Level 1	Level 2	Level 3	Total
Mutual funds	$ 67,407,784	$ -	$ -	$67,407,784
Self-directed brokerage account	7,334,522	-	-	7,334,522
Total assets in the fair value hierarchy	$ 74,742,306	$ -	$ -	$74,742,306
Investments measured at net asset value (a)				1,178,682
Total investments at fair value				$75,920,988

As of December 31, 2019	Level 1	Level 2	Level 3	Total
Mutual funds	$ 57,708,365	$ -	$ -	$57,708,365
Self-directed brokerage account	5,473,114	-	-	5,473,114
Total assets in the fair value hierarchy	$ 63,181,479	$ -	$ -	$63,181,479
Investments measured at net asset value (a)				1,169,608
Total investments at fair value				$64,351,087

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

Investments Measured Using the Net Asset Value per Share Practical Expedient

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

As of December 31,	*Investment Type*	*Fair Value*	*Unfunded Commitments*	*Redemption Frequency*	*Redemption Notice Period*
2020	**Collective Investment Trust- RS Trust**	**$1,178,682**	**None**	**Daily**	**12 months for full liquidation**
2019	Collective Investment Trust- RS Trust	$ 1,169,608	None	Daily	12 months for full liquidation

5. Income Taxes

The Plan has adopted a Vanguard prototype plan document. The prototype plan document received an IRS opinion letter dated May 28, 2014 that the form of the prototype plan, as then designed, was acceptable under Section 401 of the IRC and therefore exempt from federal income taxes under the provisions of Section 501(a) of the IRC. The Plan administrator believes that the Plan, as amended and restated, is designed and currently being operated in compliance with the applicable provisions of the IRC and the Plan and related trust continue to be tax-exempt; therefore, no provision for income taxes have been included in the accompanying financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan 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 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.

6. Related Party and Party-In-Interest Transactions

Vanguard is the recordkeeper and trustee, as defined by the Plan. The Plan holds various investments in Vanguard mutual funds and a collective investment trust as offered as investment options of the Plan and also held within the self-directed brokerage account. Transactions with Vanguard funds qualify as party-in-interest. Fees of $162,961 were paid to the recordkeeper, plan auditor, and investment advisor out of Plan assets during 2020. Certain other investment management fees may be paid by the Plan in the form of an expense ratio and are shown net of earnings. The Plan also issues loans to participants which are secured by the vested balance of the participants' accounts. These transactions are party-in-interest transactions which are exempt from the prohibited transaction rules.

7. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the accompanying Statements of Net Assets Available for Plan Benefits to the Form 5500:

December 31,	2020	2019
Net assets available for benefits per the statements of net assets available for plan benefits	**$ 76,387,811**	$ 64,764,920
Less: employee and employer contributions receivable	**(135,923)**	-
Net assets available for plan benefits per the Form 5500 (unaudited)	**$ 76,251,888**	$ 64,764,920

The following is a reconciliation of net increase in net assets available for plan benefits per the accompanying Statement of Changes in Net Assets Available for Plan Benefits to the Form 5500:

Year Ended December 31,	2020
Total net increase in net assets available for plan benefits	**$11,622,891**
Less: 2020 employee and employer contributions receivable	**(135,923)**
Total net (loss) per Form 5500 (unaudited)	**$11,486,968**

8. Subsequent Events

Plan management has evaluated subsequent events through October 15, 2021, which is the date the financial statements were available to be issued. There were no events or transactions discovered during this evaluation that require recognition or disclosure in the financial statements.

Wheeler Trigg O'Donnell LLP 401(k) Profit-Sharing Plan

Schedule H, Line 4i -
Schedule of Assets (Held at End of Year)
As of December 31, 2020

EIN: 20-0697269
Plan Number: 001

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	**Cost****	**Current Value**
Mutual Funds:				
	American Funds	EuroPacific Growth Fund; Class R-6		$ 2,827,466
	American Funds	Growth Fund of America; R-6		3,644,822
	American Funds	Investment Co of America Fund; Class R6		1,732,139
	American Funds	New World Fund; Class R6		1,433,241
	Goldman Sachs	Bond Fund; Institutional Shares		3,415,904
	Invesco	Small Cap Growth Fund; Class R5		1,751,551
	Janus Henderson	Enterprise Fund;Class N		943,667
	T. Rowe Price	Small-Cap Value Fund; I Class		750,033
*	Vanguard	500 Index Fund Admiral Shares		8,071,229
*	Vanguard	Federal Money Market Fund		2,234,816
*	Vanguard	Global Equity Fund		809,196
*	Vanguard	Inflation-Protected Securities Fund: Adm Shares		874,966
*	Vanguard	Institutional Target Retirement 2015 Fund		717,045
*	Vanguard	Institutional Target Retirement 2020 Fund		1,731,744
*	Vanguard	Institutional Target Retirement 2025 Fund		4,673,608
*	Vanguard	Institutional Target Retirement 2030 Fund		2,600,774
*	Vanguard	Institutional Target Retirement 2035 Fund		4,465,579
*	Vanguard	Institutional Target Retirement 2040 Fund		2,961,290
*	Vanguard	Institutional Target Retirement 2045 Fund		4,639,462
*	Vanguard	Institutional Target Retirement 2050 Fund		4,571,366
*	Vanguard	Institutional Target Retirement 2055 Fund		1,008,038
*	Vanguard	Institutional Target Retirement 2060 Fund		151,208
*	Vanguard	Institutional Target Retirement 2065 Fund		251
*	Vanguard	Institutional Target Retirement Income Fund		2,152,642
*	Vanguard	Mid-Cap Index Fund Admiral Shares		1,398,176
*	Vanguard	Real Estate Index Fund Admiral Shares		1,114,678
*	Vanguard	Selected Value Fund		720,017
*	Vanguard	Small-Cap Index Fund Admiral Shares		1,482,356
*	Vanguard	Total Bond Market Index Fund Admiral Shares		2,134,418
*	Vanguard	Total International Stock Index Fund Admiral Shr		445,833
*	Vanguard	Total Stock Market Index Fund Admiral Shares		239,698
*	Vanguard	Windsor II Fund Admiral Shares		1,710,571
Total Mutual Funds				**67,407,784**
Collective Investment Trust:				
*	Vanguard	Retirement Savings Trust III		1,178,682
*	Various	Self-directed brokerage option		7,334,522
Total investments per Financial Statements				**75,920,988**
*	Participant Loans	Interest rates of 4.25% to 6.50%, various maturity dates through 2033		330,900
Total investments per Form 5500				$ **76,251,888**

* A party in interest as defined by ERISA.

** The cost of participant-directed investments is not required to be disclosed.