

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 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>04/26/2021</u>	
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.) ☒ 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:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information—enter all requested information										
1a Name of plan <u>LORD BISSELL & BROOK RETIREMENT PLAN</u> 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) <u>LOCKE LORD LLP</u> <u>2200 ROSS AVENUE SUITE 2800</u> <u>DALLAS, TX 75201-2748</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 50%; text-align: center;"><u>004</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1968</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>74-1164324</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>214-740-8000</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>541110</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>004</u>	1c Effective date of plan <u>01/01/1968</u>		2b Employer Identification Number (EIN) <u>74-1164324</u>		2c Plan Sponsor's telephone number <u>214-740-8000</u>		2d Business code (see instructions) <u>541110</u>	
1b Three-digit plan number (PN) ▶	<u>004</u>										
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2b Employer Identification Number (EIN) <u>74-1164324</u>											
2c Plan Sponsor's telephone number <u>214-740-8000</u>											
2d Business code (see instructions) <u>541110</u>											

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.	02/15/2022	E PHILIP BUSH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.		
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Filed with authorized/valid electronic signature.		
	Signature of DFE	Date	Enter name of individual signing as DFE

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v. 210624

3a Plan administrator's name and address ☒ 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	5 171
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..... a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 15 6a(2) 0 6b 0 6c 0 6d 0 6e 0 6f 0 6g 0 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: 1A 1I 3B 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) ☒ 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) ☒ 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) ☒ 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) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☐ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 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 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 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 04/26/2021		
A Name of plan LORD BISSELL & BROOK RETIREMENT PLAN	B Three-digit plan number (PN) ►	004
C Plan sponsor's name as shown on line 2a of Form 5500 LOCKE LORD LLP	D Employer Identification Number (EIN) 74-1164324	

Part I	Asset and Liability Statement
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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)	6	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	32363539	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(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	32363545	0

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j	560000	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	560000	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	31803545	0
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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)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0
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)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(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)	26071	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		26071
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-766380
c Other income.....	2c		126462
d Total income. Add all income amounts in column (b) and enter total.....	2d		-613847
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1401598	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)	28518356	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		29919954
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)	4740	
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		4740
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		29924694
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		-30538541
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		1265004

Part III Accountant's Opinion

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

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

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

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

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: WHITLEY PENN LLP

(2) EIN: 75-2393478

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:

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.).....

	Yes	No	Amount
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?	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?		X	
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.)	X		
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?	X		
4k	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
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 0.			
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)	
LOCKE LORD LLP RETIREMENT SAVINGS PLAN	74-1164324	001	
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 415635.			

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 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 04/26/2021

A Name of plan LORD BISSELL & BROOK RETIREMENT PLAN	B Three-digit plan number (PN) ► 004
C Plan sponsor's name as shown on line 2a of Form 5500 LOCKE LORD LLP	D Employer Identification Number (EIN) 74-1164324

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 36-6226297		
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	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.)
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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
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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
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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.
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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

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Schedule R (Form 5500) 2021
v. 201209

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 _____

**LORD BISSELL & BROOK
RETIREMENT PLAN**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

**As of April 26, 2021 and December 31, 2020
and for the Period from January 1, 2021 to April 26, 2021
and Year ended December 31, 2020 (in Liquidation)
with Report of Independent Auditors**

**LORD BISSELL & BROOK
RETIREMENT PLAN**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

**As of April 26, 2021 and December 31, 2020
and for the Period from January 1, 2021 to April 26, 2021
and Year ended December 31, 2020 (in Liquidation)
with Report of Independent Auditors**

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REPORT OF INDEPENDENT AUDITORS

To the Benefits Committee and Trustees of the
Lord Bissell & Brook Retirement Plan

We were engaged to audit the accompanying financial statements of the Lord Bissell & Brook Retirement Plan (the “Plan”), which comprise the statements of net assets as of April 26, 2021, and December 31, 2020 (in Liquidation), the related statements of changes in net assets for the period from January 1, 2021 to April 26, 2021, and year ended December 31, 2020 (in Liquidation), the statement of accumulated plan benefits as of December 31, 2020 (in Liquidation), the related statement of changes in accumulated plan benefits for the year ended December 31, 2020 (in Liquidation), and the related notes to the financial statements.

Management’s Responsibility for the Financial Statements

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

Auditor’s Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note F, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan’s investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of April 26, 2021 and December 31, 2020 and for the period from January 1, 2021 to April 26, 2021, and year ended December 31, 2020, that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Plan Termination and Liquidation Basis of Accounting

As discussed in the Notes to the Plan's financial statements, on September 10, 2019, the Plan committee and company formally approved the termination of the Plan, and Locke Lord LLP received the Internal Revenue Service determination letter with approval for termination of the Plan on March 16, 2020. The Plan was fully liquidated as of April 26, 2021. As a result, the Plan's 2021 and 2020 financial statements and supplemental schedules have been prepared using the liquidation basis of accounting. Our opinion is not modified with respect to this matter.

Other Matter

The supplemental schedule of Form 5500, Schedule H, Line 4j – Schedule of Reportable Transactions (in Liquidation) as of and for the period from January 1, 2021 through April 26, 2021, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance with Department of Labor Rules and Regulations

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

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Plano, Texas
February 15, 2022

LORD BISSELL & BROOK RETIREMENT PLAN

STATEMENTS OF NET ASSETS (In Liquidation)

	As of April 26, 2021	As of December 31, 2020
Assets		
Investments, at fair value:		
Mutual funds	\$ -	\$ 29,353,426
Money market fund	-	3,010,113
Total investments at fair value	-	32,363,539
Receivables:		
Accrued income	-	6
Total receivables	-	6
Liabilities		
Pending trades payable	-	560,000
Net assets available for benefits	\$ -	\$ 31,803,545

See accompanying notes to financial statements.

LORD BISSELL & BROOK RETIREMENT PLAN

STATEMENTS OF CHANGES IN NET ASSETS (In Liquidation)

	Period from January 1, 2021 to April 26, 2021	Year Ended December 31, 2020
Additions to Net Assets		
Investment (loss) income:		
Net realized and unrealized (losses) gains on investments	\$ (766,380)	\$ 2,707,542
Interest and dividends	26,071	852,094
Total investment (loss) income	<u>(740,309)</u>	<u>3,559,636</u>
Other income	126,462	4,145
Employer contributions	-	5,610,000
Total additions to net assets	<u>(613,847)</u>	<u>9,173,781</u>
Deductions from Net Assets		
Benefits paid to participants	1,401,598	5,263,246
Benefit payments - other	28,518,356	-
Administrative expenses	4,740	15,277
Total deductions from net assets	<u>29,924,694</u>	<u>5,278,523</u>
Net (decrease) increase in net assets available for benefits	(30,538,541)	3,895,258
Plan transfers	1,265,004	-
Net assets available for benefits at beginning of period/year	<u>31,803,545</u>	<u>27,908,287</u>
Net assets available for benefits at end of period/year	<u>\$ -</u>	<u>\$ 31,803,545</u>

See accompanying notes to financial statements.

LORD BISSELL & BROOK RETIREMENT PLAN
STATEMENT OF ACCUMULATED PLAN BENEFITS
December 31, 2020 (In Liquidation)

Actuarial present value of accumulated plan benefits:

Vested benefits	
Participants receiving payments	\$ 23,837,040
Participants with deferred benefits	2,537,414
Other participants	<u>6,359,022</u>
Total vested benefits	32,733,476
 Nonvested benefits	 <u>-</u>
 Total actuarial present value of accumulated plan benefits	 <u><u>\$ 32,733,476</u></u>

See accompanying notes to financial statements.

LORD BISSELL & BROOK RETIREMENT PLAN
STATEMENT OF CHANGES IN ACCUMULATED BENEFITS
Year Ended December 31, 2020 (In Liquidation)

Actuarial present value of accumulated plan benefits at beginning of year	\$ 35,308,782
Increase (decrease) during the year attributable to:	
Interest due to the shortening of the discount period	807,553
Benefits paid	(5,260,716)
Change in discount period	1,997,278
Other	(119,421)
Net change for the year	<u>(2,575,306)</u>
Actuarial present value of accumulated plan benefits at end of year	<u><u>\$ 32,733,476</u></u>

See accompanying notes to financial statements.

LORD BISSELL & BROOK RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS (IN LIQUIDATION)

As of April 26, 2021 and December 31, 2020

A. Description of the Plan

The following brief description of the Lord, Bissell & Brook Retirement Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General

The Plan is a noncontributory defined benefit pension plan available to all employees of Locke Lord LLP (formerly Lord Bissell & Brook LLP) (the “Firm” or “Company”) who have attained age 21 and completed one year of service. The Plan was effective January 1, 1992, restated effective October 1, 2002. Eligible employees may enter the Plan on the first day of the first, fourth, seventh, or tenth month. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). All investments are non-participant directed.

The Plan was frozen effective March 30, 2005. Employees hired on or after March 30, 2005, will not become participants in the Plan. Effective March 30, 2005, no further participant benefits were accrued by the Plan, with no credit given to participants for service performed or compensation paid. However, current participants continue vesting in the Plan.

Contributions (Funding Policy)

The Company’s funding policy is to make annual contributions to the Plan in amounts as determined by the actuary that are estimated to provide for the required employee’s pension benefits. The annual contributions are to equal or exceed the amount required by the “minimum funding standard” of the Internal Revenue Code (the “Code”) Section 412. The Plan has met the minimum funding requirements for ERISA for the Plan year ended December 31, 2020. No additional contributions were required for the period from January 1, 2021 to April 26, 2021.

Retirement Benefits

Participants are eligible for normal retirement benefit payments upon reaching age 65. Participants with 10 years of credited service and upon reaching age 55, are eligible for early retirement with reduced benefits. A participant is eligible for an unreduced early retirement pension if service terminated on or after attaining age 62, provided that the participant has completed 30 or more years of service. In addition, employees terminating for reasons other than retirement with a minimum of three years of service are eligible for benefits when they reach their normal retirement age.

LORD BISSELL & BROOK RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (IN LIQUIDATION) *(continued)*

A. Description of the Plan – continued

Retirement Benefits – continued

Effective for terminations and retirements on or after January 1, 1994, the accrued benefit of a participant is the largest of the benefit calculated under one of three formulas as follows: a) 1.3% of average annual compensation, multiplied by credited years of service; plus 0.5% of average compensation in excess of covered compensation multiplied by credited years of service limited to 35 years; b) 2.0% of the highest average annual compensation of a participant who is not a key employee, as defined, for the five consecutive Plan years during which the participant had the highest annual compensation, multiplied by credited years of service earned only when the Plan was “top heavy” as defined in Code Section 416(g), provided that the benefit under this formula did not exceed 20% of such five-year average annual compensation; c) the sum of (1) the participant’s accrued benefit on December 31, 1993, calculated in accordance with the benefit formula, final average annual compensation and credited years of service in effect on said date; (2) 1.3% of the average annual compensation multiplied by credited years of service earned after December 31, 1993; and (3) 0.5% of the average annual compensation in excess of covered compensation multiplied by credited years of service earned after December 31, 1993, provided that the total credited years of service is limited to 35 years. Effective December 31, 2001, rollover distributions are also allowed by the Plan.

Death and Disability Benefits

If an active participant with more than 10 years of service dies prior to his or her retirement date, a death benefit equal to the value of the participant’s projected pension benefits is paid to the participant’s beneficiary. If an active participant with fewer than 10 years of service dies prior to his or her retirement date, a 50% surviving spouse annuity will be payable to the deceased participant’s spouse subject to certain conditions.

Active participants who become totally disabled after 10 years of service receive annual disability benefits upon reaching age 65 that are equal to 50% of the normal benefits that they would have accumulated had service continued to normal retirement.

Vesting

Participants become fully vested in the Plan after three years of service.

Administrative Expenses

Employees of the Company perform certain administrative functions with no compensation from the Plan. In accordance with Plan provisions, the Company pays substantially all costs relating to asset charges and recordkeeping. All significant administrative expenses are paid by the Company and are not reflected in the accompanying financial statements.

LORD BISSELL & BROOK RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (IN LIQUIDATION) *(continued)*

B. Summary of Significant Accounting Policies

Basis of Accounting

On September 10, 2019, the Company approved an amendment to terminate the Plan effective November 15, 2019, subject to the provisions set forth in ERISA. On March 16, 2020, the Plan received a favorable determination letter for termination from the Internal Revenue Service (“IRS”) and the Plan was fully liquidated on April 26, 2021. As a result, the financial statements of the Plan are presented on the liquidation basis of accounting in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

Under the liquidation basis of accounting, assets are measured to reflect the estimated amount of cash expected to be collected in settling or disposing of the assets during the liquidation process and liabilities are measured using the accrual basis of accounting and would include any expected costs of the disposal of assets and other costs expected to be incurred during the liquidation process. There are no significant administrative expenses associated with the liquidation accrued for in the Plan’s financial statements as those expenses are paid for by the Company.

Investments, Investment Valuation, and Income Recognition

The Plan’s investments (mutual funds) are reported at fair value based on the quoted market price of the fund which represents the net asset value of the shares held by the fund for the year ended December 31, 2020. Cash and cash equivalents are valued at cost, which approximates fair value. There were no investments held by the Plan as of April 26, 2021.

Purchases and sales of securities are recorded on a trade-date basis. Pending trades are recorded as of the trade date, and due to this there are certain pending, but not yet settled trades, that resulted in a liability as recorded on the statements of net assets. Interest income is recorded on the accrual basis. Dividends, which include capital gain distributions from mutual funds, are recorded on the ex-dividend date. Net appreciation includes the Plan’s gains and losses on investments bought and sold as well as held during the year.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those estimated future benefit payments attributable to services rendered by employees. Accumulated plan benefits include benefits expected to be paid to retired or terminated employees or their beneficiaries. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by the Plan’s actuary, PricewaterhouseCoopers (“PwC”) and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

LORD BISSELL & BROOK RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (IN LIQUIDATION) *(continued)*

B. Summary of Significant Accounting Policies – continued

Actuarial Present Value of Accumulated Plan Benefits – continued

The significant actuarial assumptions used in the valuations as of January 1, 2021 and 2020, include a) the prescribed mortality assumption under Section 430(h)(3)(A) of the Code using the blended static table option for smaller plans and the RP-2014 mortality tables with mortality improvement scale MP-2019 and MP-2018; b) retirement age assumptions (normal age of retirement is 65); and c) investment return (discount rate of 1.91% for January 1, 2021, and 2.47% for January 1, 2020). For 2021 and 2020, disability, termination, and retirement rates are based on published statistical data and anticipated experience under the Plan. Benefits accumulated, including actuarial adjustments, include the effects of actuarial experience gains and losses. The changes in actuarial assumptions resulted in an increase to the actuarial present value of accumulated benefits. Had the valuation been performed as of April 26, 2021 or December 31, 2020, there would be no material differences.

The actuarial assumptions above are based on the presumption that liquidation of the Plan was considered imminent as of January 1, 2020.

Payment of Benefits

Benefits are recorded when paid.

Use of Estimates

The preparation of the financial statements in conformity with GAAP requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

C. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. 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). Valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs.

LORD BISSELL & BROOK RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (IN LIQUIDATION) *(continued)*

C. Fair Value Measurements – continued

The three levels of the fair value hierarchy are described below:

- Level 1 — Inputs to the valuation methodology are quoted prices in active markets for identical assets or liabilities that the Plan can access at the measurement date.
- Level 2 — Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in inactive markets; inputs other than quoted market prices that are observable for the asset or liability; and 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 that are unobservable and significant to the fair value measurement of the asset or liability.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

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 April 26, 2021 and December 31, 2020:

- *Registered investment companies (or "mutual funds")* — Valued at daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.
- *Money market funds* — Valued based on the short-term cash component as of the measurement date and classified within Level 1 of the valuation hierarchy.

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

LORD BISSELL & BROOK RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (IN LIQUIDATION) *(continued)*

C. Fair Value Measurements – continued

There have been no changes in the methodologies used during 2021 or 2020. The following table details the Plan's investments at fair value by level, within the fair value hierarchy as of December 31, 2020. The Plan has no assets classified within Level 2 or Level 3 of the valuation hierarchy. The Plan has no investments as of April 26, 2021.

	2020			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$29,353,426	\$ -	\$ -	\$29,353,426
Money Market	3,010,113	-	-	3,010,113
Total investments at fair value	<u>\$32,363,539</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$32,363,539</u>

These items are classified in their entirety based on the lowest priority level of input that is significant to the fair value measurement. The assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the placement of assets and liabilities within the levels of the fair value hierarchy.

D. Tax Status

The Plan obtained its final determination letter dated March 16, 2020, in which the IRS stated that the Plan, as then designed, was in compliance with the applicable requirements of the Code and approved the Plan for termination.

Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Company believes that the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

GAAP requires management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) 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 April 26, 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

LORD BISSELL & BROOK RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (IN LIQUIDATION) *(continued)*

E. Plan Termination

By unanimous consent on September 10, 2019, the Benefit Committee approved its intent to terminate the Plan effective November 15, 2019. During September 2019, the Company applied for a new determination letter from the IRS for terminating the Plan. The Company subsequently received the IRS determination letter dated March 16, 2020, with final approval to terminate the Plan as mentioned in Note D above.

In connection with the Plan's termination, each participant or beneficiary became fully vested in the funded accrued benefits. On December 23, 2019, the Plan was amended to allow any participant, beneficiary, or alternative payee under a qualified domestic relations order, who does not otherwise have the option to elect an immediate lump sum payment upon Plan termination, or alternate payee under a qualified domestic relations order who is required to commence benefits during the period November 1, 2019 through December 31, 2019, on account of the participant's normal retirement date, had the limited opportunity to elect payment in the form of an immediate lump sum or in any other form of distribution available under the Plan provided such payment was made within the period beginning on the date of the PBGC review period which expired and ended December 31, 2019.

If the participant selects an annuity form of payment, the remaining accrued benefit shall be transferred to an insurance company for payment under the group annuity contract. The actuarial equivalent lump sum value of the accrued benefit of any participant, beneficiary, or alternate payee, who elects an immediate lump sum payment will be calculated based on the applicable mortality table promulgated by the IRS under Code Section 417(e)(3) in effect.

Should there be any assets remaining after allocating assets for each participant's accrued benefits, the excess will first be used to pay the expenses of the Plan termination, and the balance, if any, will revert to the Company. If the assets are insufficient to provide for each participant's accrued benefits, the distribution of the Plan's assets will be based on the priorities of allocation contained in Section 404 of ERISA.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation ("PBGC") if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, certain disability benefits, and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically on the amount of an individual's monthly benefit that the PBGC guarantees.

During 2021 a premium for approximately \$28,518,000, net of refunds, was paid by the Plan in connection with an annuity purchase agreement with United of Omaha Life Insurance Company on behalf of approximately 177 eligible participants which has been recorded in the Plans financial statements as Benefit payments – other.

The Plan is considered fully liquidated. As a result of the termination and liquidation, the Plan effectively transferred approximately \$1,265,000 of residual assets to the Locke Lord LLP Retirement Savings Plan on April 26, 2021.

LORD BISSELL & BROOK RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (IN LIQUIDATION) *(continued)*

F. Information Certified by the Trustee

The Plan administrator elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator limited auditing procedures with respect to the investment information certified by the Wells Fargo Bank, N.A., trustee, which included total investments as of April 26, 2021, and for the period from January 1, 2021 to April 26, 2021, and year ended December 31, 2020, the total investment income for the period and year then ended, and all information included in the Supplemental Schedule H, Line 4j – Schedule of Reportable Transactions.

G. Related Party and Parties-in-Interest Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50% or more of such an employer or employee organization, or relatives of such persons.

The Plan invests in shares of mutual funds managed by Wells Fargo Bank, N.A. Transactions in such investments, qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules. The Plan paid certain expenses related to Plan operations and investment activity to various service providers. These transactions are party-in-interest transactions under ERISA.

H. Risk and Uncertainties

The Plan invests in investment securities that are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participant account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

Plan contributions are made and actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

I. Subsequent Events

The Plan has evaluated subsequent events through February 15, 2022, the date that the financial statements were available to be issued.

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment 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**2021****This Form is Open to Public Inspection****Part I Annual Report Identification Information**

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 04/26/2021

- 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.)
☒ 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: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program
☐ special extension (enter description) _____
- E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ☐

Part II Basic Plan Information—enter all requested information

1a Name of plan LORD BISSELL & BROOK RETIREMENT PLAN	1b Three-digit plan number (PN) ▶ 004
	1c Effective date of plan 01/01/1968
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) Locke Lord LLP 2200 Ross Avenue Suite 2800 Dallas TX 75201-2748	2b Employer Identification Number (EIN) 74-1164324
	2c Plan Sponsor's telephone number 214-740-8000
	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		2/15/22	E PHILIP BUSH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2021)
v. 201209

LORD BISSELL & BROOK RETIREMENT PLAN
FORM 5500, SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
PERIOD FROM JANUARY 1, 2021 TO APRIL 26, 2021 (In Liquidation)

EIN: 74-1164324

Plan #: 004

(a) Identity of Party	(b) Description of Asset	Number of Purchase Transactions	(c) Purchase Price	Number of Sell Transactions	(d) Selling Price	(g) Cost of Assets	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
<u>Category (iii) - Series of securities transactions in excess of 5% of Plan Assets</u>								
* Wells Fargo	Wells Fargo Money Market Fund	8	\$ 28,873,938	-	\$ -	\$ 28,873,938	\$ 28,873,938	\$ -
* Wells Fargo	Wells Fargo Money Market Fund	-	\$ -	11	\$ 31,884,050	\$ 31,884,050	\$ 31,884,050	\$ -
Vanguard	Vanguard Long Term Index Fund	-	\$ -	1	\$ 3,866,515	\$ 3,387,297	\$ 3,866,515	\$ 479,218
Vanguard	Vanguard Long Term Investment Grade	-	\$ -	1	\$ 14,532,999	\$ 14,147,352	\$ 14,532,999	\$ 385,647
Vanguard	Vanguard Intermediate Term Fund Investment Grade	-	\$ -	1	\$ 10,187,532	\$ 9,903,090	\$ 10,187,532	\$ 284,442
<u>Category (i) - Single transactions in excess of 5% of Plan Assets</u>								
* Wells Fargo	Wells Fargo Money Market Fund	1	\$ 28,587,046	-	\$ -	\$ 28,587,046	\$ 28,587,046	\$ -
* Wells Fargo	Wells Fargo Money Market Fund	-	\$ -	1	\$ 28,518,356	\$ 28,518,356	\$ 28,518,356	\$ -
Vanguard	Vanguard Long Term Index Fund	-	\$ -	1	\$ 3,866,515	\$ 3,387,297	\$ 3,866,515	\$ 479,218
Vanguard	Vanguard Long Term Investment Grade	-	\$ -	1	\$ 14,532,999	\$ 14,147,352	\$ 14,532,999	\$ 385,647
Vanguard	Vanguard Intermediate Term Fund Investment Grade	-	\$ -	1	\$ 10,187,532	\$ 9,903,090	\$ 10,187,532	\$ 284,442

* A party-in-interest as defined by ERISA

Columns (e) and (f) are not applicable