

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>12/31/2021</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>BAKER HOSTETLER CASH BALANCE 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>BAKER & HOSTETLER LLP</u> <u>KEY TOWER</u> <u>127 PUBLIC SQUARE, SUITE 2000</u> <u>CLEVELAND, OH 44114</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>006</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>07/01/2012</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>34-0082025</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>216-621-0200</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>006</u>	1c Effective date of plan <u>07/01/2012</u>		2b Employer Identification Number (EIN) <u>34-0082025</u>		2c Plan Sponsor's telephone number <u>216-621-0200</u>		2d Business code (see instructions) <u>541110</u>	
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2c Plan Sponsor's telephone number <u>216-621-0200</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.	10/12/2022	RICK JOHNSON
	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. 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	203
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)	196
a(2) Total number of active participants at the end of the plan year		6a(2)	183
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	4
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	187
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	187
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	
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: 1C 1I			
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 SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	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 12/31/2021

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>BAKER HOSTETLER CASH BALANCE PLAN</u>	B Three-digit plan number (PN) ▶ <u>006</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>BAKER & HOSTETLER LLP</u>	D Employer Identification Number (EIN) <u>34-0082025</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2021</u>	
2 Assets:	
a Market value	2a <u>51644851</u>
b Actuarial value	2b <u>51644851</u>
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment.....	(1) Number of participants <u>0</u> (2) Vested Funding Target <u>0</u> (3) Total Funding Target <u>0</u>
b For terminated vested participants.....	<u>7</u> <u>643328</u> <u>643328</u>
c For active participants	<u>197</u> <u>41901050</u> <u>41901050</u>
d Total.....	<u>204</u> <u>42544378</u> <u>42544378</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>5.22</u> %
6 Target normal cost.....	
a Present value of current plan year accruals.....	6a <u>4045664</u>
b Expected plan-related expenses	6b <u>0</u>
c Total (line 6a + line 6b)	6c <u>4045664</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>08/04/2022</u>
	Signature of actuary	Date
<u>TIMOTHY GEDDES</u>	Type or print name of actuary	<u>20-06181</u>
<u>DELOITTE CONSULTING LLP</u>	Firm name	Most recent enrollment number
<u>1001 WOODARD AVENUE, SUITE 700</u> <u>DETROIT, MI 48226</u>	Address of the firm	<u>313-396-3954</u>
		Telephone number (including area code)

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2021
v. 201209

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	4261413
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	4261413
10 Interest on line 9 using prior year's actual return of <u>8.75</u> %	0	372874
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		3198655
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>4.87</u> %		155774
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		3354429
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	4634287

Part III Funding Percentages

14 Funding target attainment percentage	14	110.49 %
15 Adjusted funding target attainment percentage	15	121.39 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	110.75 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/13/2021	752056				
05/12/2021	756784				
06/14/2021	756784				
07/09/2021	756743				
08/13/2021	193				
Totals ▶			18(b)	3022560	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	2959155

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:			
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.36 %	3rd segment: 6.11 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)		31a	4045664
b Excess assets, if applicable, but not greater than line 31a		31b	4045664
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....		34	0
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)		36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)		37	2959155
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	2959155
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:	
a Schedule elected	☐ 2 plus 7 years ☐ 15 years
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider 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
		2021
		This Form is Open to Public Inspection.
For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan BAKER HOSTETLER CASH BALANCE PLAN	B Three-digit plan number (PN) ▶	006
C Plan sponsor's name as shown on line 2a of Form 5500 BAKER & HOSTETLER LLP	D Employer Identification Number (EIN) 34-0082025	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(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.	
(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:	ALICIA TRAVISS	b EIN:	13-5133500
c Position:	ACTUARY		
d Address:	111 S WACKER DRIVE CHICAGO, IL 60606-4301	e Telephone:	312-486-3379

Explanation: THIS CHANGE RESULTED DUE TO MS. TRAVISS' DEPARTURE FROM DELOITTE CONSULTING LLP. THERE WERE NO MATERIAL DISPUTES OR MATTERS OF DISAGREEMENT CONCERNING THIS TERMINATION.

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 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 12/31/2021		
A Name of plan BAKER HOSTETLER CASH BALANCE PLAN	B Three-digit plan number (PN) ►	006
C Plan sponsor's name as shown on line 2a of Form 5500 BAKER & HOSTETLER LLP	D Employer Identification Number (EIN) 34-0082025	

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	158100	11965
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	2279504	0
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)	25090	25572
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)	49196262	41879863
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1)	
(2)	Employer real property.....	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	51658956 41917400
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 through 1j)	1k	0 0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	51658956 41917400

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.

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	3022560
	(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)	3022560
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)	1193469
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	1193469
(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)		52035
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		4268064
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	14009620	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		14009620
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)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		14009620
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		-9741556
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) ☒ 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: **MAYER HOFFMAN MCCANN P.C.**

(2) EIN: **43-1947695**

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		2000000
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.)	X		
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.)		X	
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)	
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 437570.			

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.
For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan BAKER HOSTETLER CASH BALANCE PLAN		B Three-digit plan number (PN) ► 006
C Plan sponsor's name as shown on line 2a of Form 5500 BAKER & HOSTETLER LLP		D Employer Identification Number (EIN) 34-0082025
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.....		10
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-6568107		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year		42
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		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
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 _____



FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES

Baker Hostetler Cash Balance Plan
Years Ended December 31, 2021 (in Liquidation) and 2020 (Ongoing)
With Report of Independent Auditors



Baker Hostetler Cash Balance Plan

Financial Statements and Supplemental Schedules

Years Ended December 31, 2021 (in Liquidation) and 2020 (Ongoing)

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Mayer Hoffman McCann P.C.

4040 Embassy Pkwy, Suite 100 ■ Akron, OH 44333
Main: 330.668.6500 ■ Fax: 330.666.8789 ■ www.mhmcpa.com

Report of Independent Auditors

To the Plan Sponsor and Administrator of the

Baker Hostetler Cash Balance Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2021 Financial Statements

We have performed the audit of the financial statements of Baker Hostetler Cash Balance 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) (“ERISA Section 103(a)(3)(C) audit”). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021 (in liquidation), and the related statement of changes in net assets available for benefits for the year then ended (in liquidation), and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 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 Rules and Regulations for Reporting and Disclosure under ERISA. 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, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (“qualified institution”).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditors’ Responsibilities for the Audit of the 2021 Financial Statements section:

- The amounts and disclosures in the accompanying 2021 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.



- The information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2021 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 Auditors’ Responsibilities for the Audit of the 2021 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 2021 Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, 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 2021 financial statements are issued or available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, 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.



Auditors' Responsibilities for the Audit of the 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 these 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 certification, comparing the certified investment information with the related information presented and disclosed in the 2021 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 accounting principles generally accepted in the United States of America.

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



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.

Basis of Accounting

As further discussed in Note 2 to the financial statements, management of the Baker & Hostetler LLP, the Plan's Sponsor, approved an amendment to the Plan on May 27, 2021 to terminate the Plan. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting from the ongoing plan basis used in presenting the 2020 financial statements to the liquidation basis used in presenting the 2021 financial statements. Our opinion is not modified with respect to that matter.

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules of assets (held at end of year) and reportable transactions as of and for the year ended December 31, 2021, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor'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 financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules 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 schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).



Other Matter - Auditors' Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements (ongoing) of the Plan. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by the qualified institution. In our report dated October 11, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements (ongoing), and (b) the form and content of the information included in the 2020 financial statements (ongoing) other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Mayer Hoffman McCann P.C.

Akron, Ohio
October 10, 2022

Baker Hostetler Cash Balance Plan

Statements of Net Assets Available for Benefits

December 31, 2021 and 2020

	2021 (in Liquidation)	2020 (Ongoing)
Assets		
Investments at fair value		
Mutual funds	<u>\$ 41,879,863</u>	<u>\$ 49,196,262</u>
Receivables		
Dividends and interest receivable	25,572	25,090
Firm contribution receivable	<u>-</u>	<u>2,279,504</u>
Total receivables	<u>25,572</u>	<u>2,304,594</u>
Cash	<u>11,965</u>	<u>158,100</u>
Net assets available for benefits	<u><u>\$ 41,917,400</u></u>	<u><u>\$ 51,658,956</u></u>

See accompanying notes.

Baker Hostetler Cash Balance Plan

Statements of Changes in Net Assets Available for Benefits

Years Ended December 31, 2021 and 2020

	2021 (in Liquidation)	2020 (Ongoing)
Additions		
Firm contributions	<u>\$ 3,022,560</u>	<u>\$ 7,557,803</u>
Investment income		
Net appreciation in fair value of investments	52,035	2,238,597
Dividends and interest income	<u>1,193,469</u>	<u>1,704,245</u>
Total investment income	<u>1,245,504</u>	<u>3,942,842</u>
Total additions	<u>4,268,064</u>	<u>11,500,645</u>
Deductions		
Distributions	<u>14,009,620</u>	<u>5,978,943</u>
Net (decrease) increase	(9,741,556)	5,521,702
Net assets available for benefits		
Beginning of year	<u>51,658,956</u>	<u>46,137,254</u>
End of year	<u><u>\$ 41,917,400</u></u>	<u><u>\$ 51,658,956</u></u>

See accompanying notes.

Baker Hostetler Cash Balance Plan

Notes to Financial Statements

1. Significant Accounting Policies

Investment Valuation and Income Recognition

The assets of the Baker Hostetler Cash Balance Plan (“Plan”) are held in Trust by Fidelity Management Trust Company (“Trustee”). The Trust assets are recorded 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. Management determines the Plan’s valuation policies utilizing information provided by the Trustee. See Note 6 for discussions of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan’s gains and losses on investments bought and sold, as well as held during the year.

Basis of Accounting

The financial statements of the Plan as of and for the year ended December 31, 2021 are prepared under the liquidation basis of accounting due to Baker & Hostetler LLP’s (“Firm”) decision to terminate the Plan. The financial statements of the Plan as of and for the year ended December 31, 2020 are prepared under the accrual method of accounting. The change in basis of accounting had no impact on the Plan’s net assets available for benefits or change in net assets available for benefits. See Note 2 for more information about Firm’s decision to terminate the Plan.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and changes therein, disclosures of contingent assets and liabilities and the actuarial present value of accumulated plan benefits at the date of the financial statements. Accordingly, actual results may differ from those estimates.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits (see Note 3) are those estimated future periodic payments that are attributable, under the Plan’s provisions, to services rendered by employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries are based on various plan benefit formulas, as defined in the plan document, depending upon the date of retirement, death or termination of employment. The accumulated plan benefits for active employees are based on current formulas as defined in the plan document. Benefits payable under all circumstances (i.e., retirement, death, disability, and termination of employment) are included to the extent they are deemed attributable to employee service rendered to the valuation date.

1. Significant Accounting Policies (continued)

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

The Plan's expenses are paid either by the Plan or the Firm, as provided in the Plan document. Expenses that are paid directly by the Firm are excluded from these financial statements. Fees incurred by the Plan for the investment management services are included in net appreciation (depreciation) in fair value of the investments, as they are paid through revenue sharing, rather than through a direct payment.

2. Description of the Plan

The following description of the Plan provides only general information. Participants should refer to the Plan document or Summary Plan Description for a more complete description of the Plan's provisions, which are available from the plan administrator.

The Plan is a noncontributory defined benefit plan which covers eligible partners of the Firm. Prior to January 1, 2016, a partner must have been an Equity Partner, as defined, to be eligible for participation. Effective January 1, 2016, a partner must have a capital account in the Firm equal to or greater than \$66,000 to be eligible for participation. The Plan provides benefits primarily based on the employee's length of service while a participant in the Plan and the amount of a participant's partner capital on January 1 of each year of participation. Eligible partners become Plan participants on the January 1 or July 1 following the date they have completed two (2) years of service with the Firm and are age twenty-one or older. Participants are immediately vested in benefits earned.

Under the Plan provisions, amounts are credited by the Firm to the participants' hypothetical accounts. The accounts are allocated contribution and interest credits. The contribution credits are allocated based on the participant's age and partner capital on January 1 of each year of participation. Participants' hypothetical cash balance accounts also receive interest credits at the end of every year. The amount of the interest credit is based on the actual investment return of the Plan's aggregate assets, except that the interest credit is limited to 7.5% for any plan year. Also, effective January 1, 2015, each participant is guaranteed that, at the time their benefit is paid (or commences), their account will not be less than the sum of all their contribution credits with a 3% cumulative annual investment return.

The Plan's funding policy is for the Firm to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement. During 2021 and 2020, the Firm made contributions of \$3,022,560 and \$7,557,803, respectively. The Firm's contributions for 2021 and 2020 exceeded the minimum funding requirements of ERISA.

On May 27, 2021, management of the Firm approved an amendment to the Plan to freeze benefit accruals and terminate the Plan effective June 30, 2021. All participants have the option of rolling their balance into the Firm's 401(k) plan, rolling their balance into an IRA account, purchasing an annuity contract, or receiving a lump sum distribution. As Plan assets are expected to be sufficient to satisfy all benefits under the Plan, management believes that all benefits will be paid out before the end of the 2022 plan year.

3. Accumulated Plan Benefits

The actuarial present value of accumulated plan benefits is determined by the Plan's independent actuary and is the amount that results from applying actuarial assumptions 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. The Firm has chosen to disclose actuarial present value of accumulated plan benefits based on a beginning-of-year benefit information date.

The actuarial present value of accumulated plan benefits is as follows:

	January 1,		
	2022	2021	2020
	(in Liquidation)	(Ongoing)	(Ongoing)
Vested benefits:			
Active participants	\$ 34,904,434	\$ 43,321,055	\$ 37,976,960
Terminated participants	769,518	643,328	464,736
Total actuarial present value of accumulated plan benefits	<u>\$ 35,673,952</u>	<u>\$ 43,964,383</u>	<u>\$ 38,441,696</u>

The changes in the actuarial present value of accumulated plan benefits are as follows:

	Years Ended January 1,		
	2022	2021	2020
	(in Liquidation)	(Ongoing)	(Ongoing)
Actuarial present value of accumulated plan benefits at beginning of prior year	\$ 43,964,383	\$ 38,441,696	\$ 33,832,886
Increase (decrease) during the year attributable to:			
Benefits accumulated	4,272,702	8,842,713	8,071,293
Increase for interest due to decrease in discount period	1,446,487	2,658,917	2,320,601
Benefits paid	<u>(14,009,620)</u>	<u>(5,978,943)</u>	<u>(5,783,084)</u>
Actuarial present value of accumulated plan benefits at beginning of current year	<u>\$ 35,673,952</u>	<u>\$ 43,964,383</u>	<u>\$ 38,441,696</u>

The accrued pension benefits as of the valuation date were determined by the actuary based on the cash balance account, which represents the settlement liability as of the valuation date.

4. Income Tax Status

The Internal Revenue Service (“IRS”) has determined and informed the Company by a letter dated April 4, 2017, that the Plan (as restated January 1, 2015) and the related trust are designed in accordance with the applicable sections of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax 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, 2021, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosures 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.

5. Information Prepared and Certified by the Trustee

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustee has certified that the following data included in the accompanying financial statements and supplemental schedules is complete and accurate with respect to investments:

- Investments at fair value
- Dividends and interest receivable
- Net appreciation in fair value of investments
- Dividends and interest income
- Schedule of assets (held at end of year)
- Schedule of reportable transactions

The Plan’s independent public accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

6. 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). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

6. Fair Value Measurements (continued)

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 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 to the valuation methodology are unobservable and significant to the fair value measurement.

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

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, 2021 and 2020.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value:

	Investments at Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 41,879,863	\$ -	\$ -	\$ 41,879,863

	Investments at Fair Value as of December 31, 2020			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 49,196,262	\$ -	\$ -	\$ 49,196,262

7. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

At December 31, 2021 approximately 24%, 21%, and 20% of the Plan's investments were invested in the Dodge & Cox Income Fund, the Metropolitan West Total Return Bond Fund, and the TCW Core Fixed-Income Fund, respectively. Additionally, at December 31, 2020 approximately 31% and 16% of the Plan's investments were invested in the Fidelity Government Money Market Fund and the Metropolitan West Total Return Bond Fund, respectively.

Plan contributions are made and the 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 estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

8. Subsequent Events

The Plan has evaluated subsequent events through October 10, 2022, which is the date the financial statements were available to be issued and noted the following item for disclosure:

The Firm applied for and received a favorable determination letter from IRS dated July 14, 2022 related to the termination Plan as discussed in Note 3.

Schedule SB, Line 26 – Schedule of Active Participants

EIN/PN 34-0082025/006

Baker Hostetler Cash Balance Plan

Service Group											
Age Group	< 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
0 - 24											0
24 - 29											0
30 - 34											0
35 - 39	2	1	1								4
40 - 44	1	9	3								13
45 - 49	3	15	26								44
50 - 54	5	7	22								34
55 - 59	4	8	40								52
60 - 64	1	3	32								36
65 - 69		1	13								14
70+											0
Total	16	44	137	0	0	0	0	0	0	0	197

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods**EIN/PN 34-0082025/006****Baker Hostetler Cash Balance Plan****Actuarial Methods for Funding and Present Value of Accrued Benefits****Liability Valuation Method****Funding Target and Target Normal Cost as Defined in PPA**

The Funding Target is defined to be the present value of the benefits accrued or earned at the valuation date. The earned benefits include retirement-type benefits and ancillary benefits (1.430(d)-1(c)(1)(i)). If the amount of a benefit that is expected to be paid is neither a function of the accrued benefit at the time the benefit is expected to be paid nor a function of the participant's service at that time, then the portion of the benefit taken into account for purposes of determining the Funding Target for a plan year is based on the proportion of a participant's service as of the first day of the plan year relative to the service the participant will have when the participant decrements. The portion of the benefit that is taken into account in the Target Normal Cost is the increase in the proportional benefit for the plan year (1.430(d)-1(c)(1)(ii)(C)). The determination of the Funding Target and Target Normal Cost of a Plan for a plan year is not permitted to take into account any limitations or anticipated limitations under section 436 (1.430(d)-1(c)(1)(iii)).

The Target Normal Cost is the present value of all the benefits expected to accrue or to be earned during the year (benefits attributable to services performed in a prior year that are increased by reason of a compensation increase in the current year are treated as having accrued during the current year). Plan administrative expenses paid (or expected to be paid) from Actuarial Value of Assets for a plan year are not reflected in the determination of a plan's Funding Target for that plan year (1.430(d)-1(c)(2)), but are reflected in the determination of a plan's Target Normal Cost.

Generally if insurance contracts are held by the Plan, they are included in Actuarial Value of Assets and the related benefits are included in the liability. In the case of benefits that are funded through insurance contracts purchased from an insurance company licensed under the laws of a State, the Plan is permitted to exclude the benefits from the liability and the insurance policy from the assets, but only to the extent that the right to receive benefits is an irrevocable contractual right based on premiums paid prior to the valuation date (1.430(d)-1(c)(3)).

The determination of a Plan's Funding Target and Target Normal Cost for a plan year is based on Plan provisions that are adopted no later than the valuation date for the plan year and that become effective during that plan year. Section 412(d)(2) applies for purposes of determining whether a Plan amendment is treated as having been adopted on the first day of the plan year (including a Plan amendment adopted within two and one half months after the close of the plan year) (1.430(d)-1(d)).

For maximum deductible purposes, the cushion amount is equal to the sum of 50 percent of the Funding Target for the plan year and the amount the Funding Target for the plan year would increase if the Plan were to take into account increases in compensation which are expected to occur in succeeding plan years. If the Plan does not base benefits for service to date on compensation, increases in benefits which are expected to occur in succeeding plan years (determined on the basis of the average annual increase in benefits over the six preceding plan years) are taken into account in lieu of expected increases in compensation. For plans that have less than 100 participants, increases in benefits for highly compensated employees as a result of Plan amendments within the last two years are excluded from the calculation of the cushion amount.

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

EIN/PN 34-0082025/006

Baker Hostetler Cash Balance Plan

Actuarial Methods for Funding and Present Value of Accrued Benefits

Asset Valuation Method

Actuarial Value of Assets are equal to the Market Value of Assets plus receivable contributions discounted at the appropriate interest rate to the valuation date.

Procedures

Financial and census data: Financial data was submitted by the Trustee and census data was submitted by the Plan Sponsor. Information provided was reviewed for internal consistency and we have no reason to doubt its substantial accuracy.

No benefits of materiality were excluded from the valuation of the liabilities.

The limitations of the Internal Revenue Code 415(b) and 401(a)(17) have been incorporated into our calculations.

No liability is included for participants who terminated without vesting in their benefit prior to the valuation date.

The Plan Sponsor provided us with the data on its employees as of the valuation date, but only those employees who have completed the Plan's eligibility requirements are included in the valuation of liabilities.

Actuarial Present Value of Accumulated Plan Benefits (ASC 960)

For active participants, the accrued pension benefits as of the valuation date and payable from the assumed retirement age were determined based on actual plan compensation history for each participant. For inactive participants, accrued benefits were either supplied by the Company or estimated. The Actuarial Present Value of Accumulated Plan Benefits was determined by multiplying the accrued pension benefits by single premium cost factors based on the applicable actuarial assumptions for accrued benefits.

Method Changes Since Last Year

There were no method changes since the prior valuation.

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods**EIN/PN 34-0082025/006****Baker Hostetler Cash Balance Plan****Actuarial Assumptions**

Interest Rates		Pre-MAP-21 Segment Rates ¹	25-Year Average Segment Rates	ARP Corridor (95%-105% for 2021)	ARP Segment Rates ²
	Lookback Month	January	N/A	N/A	N/A
	First Segment Rate	1.75%	5.00% ³	4.75% - 5.25%	4.75%
	Second Segment Rate	3.04%	5.64%	5.36% - 5.92%	5.36%
	Third Segment Rate	3.65%	6.43%	6.11% - 6.75%	6.11%
	Effective Rate	2.78%	N/A	N/A	5.22%
	¹ Used for Maximum Deductible, PBGC Method for Variable-Rate Premium, ERISA §4010 reporting \$15M underfunded and 80% threshold, and excess assets for §420 transfers. ² Used for minimum funding and benefit restrictions. ³ Actual rate of 3.90% was limited to a floor of 5.00% per the provisions of ARP.				
Mortality	Funding Target: As defined in §1.430(h)(3)-1(a)(3). This table is based on the annuitant and non-annuitant static mortality rates for 2021 for males and females from IRS §1.430(h)(3)-1(e).				
Salary Growth	N/A				
Cash Balance Interest Crediting Rate	4.50% per annum				
Inflation	2.50%				
Withdrawal	0% attrition for Partners age 57 and older. For Partners under age 57, the cumulative attrition rate is 5% multiplied by the number of years by which the Partner's age is less than 57, but with a maximum attrition rate of 85% for anyone age 40 or younger.				
Disability	None				
Retirement Age	The later of age 62 or the following valuation date, and immediately for terminated vested participants.				
Expenses	Assumed equal to prior year actual (\$0).				
Lump Sum Election	100%				

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods**EIN/PN 34-0082025/006****Baker Hostetler Cash Balance Plan****Actuarial Assumptions**

Model Use	Actuarial Standard of Practice No. 56 – Modeling requires disclosure of certain information regarding the actuary's use of models when issuing actuarial reports for work performed on or after October 1, 2020. For this valuation, the liability calculations were determined using industry-leading defined benefit valuation software developed and maintained by a third-party vendor. The model was designed specifically for the measurement of defined benefit pension liabilities and the actuary has updated the applicable parameters for the specific plan provisions and assumptions selected for this valuation.
Assumption Changes Since Last Year	Funding Target: The mortality assumption was updated per IRS requirements. The interest rates were updated per IRS requirements, and reflect the provisions of MAP-21 as modified by ARP.

Baker Hostetler Cash Balance Plan

EIN #34-0082025 Plan #006

Schedule H, Line 4j – Schedule of Reportable Transactions

Year Ended December 31, 2021

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of party involved	Description of asset	Purchase price	Selling price	Lease rental	Expense incurred with transaction	Cost of asset	Current value on transaction date	Net gain or (loss)
Single transactions in excess of 5% of plan assets								
MFAS Trades	Fidelity Government Money Market	\$ -	\$ 7,320,563	\$ -	\$ -	\$ 7,320,563	\$ 7,320,563	\$ -
Series transactions in excess of 5% of plan assets								
MFAS Trades	Dodge & Cox Income Fund							
	4 Purchase	\$ 4,145,000	\$ -	\$ -	\$ -	\$ -	\$ 4,145,000	\$ -
MFAS Trades	Fidelity Government Money Market							
	53 Purchases	\$ 3,383,856	\$ -	\$ -	\$ -	\$ -	\$ 3,383,856	\$ -
	15 Sales	\$ -	\$ 18,017,457	\$ -	\$ -	\$ 18,017,457	\$ 18,017,457	\$ -
MFAS Trades	JP Morgan Short Duration Bond Fund							
	4 Purchase	\$ 2,215,000	\$ -	\$ -	\$ -	\$ -	\$ 2,215,000	\$ -
	3 Sales	\$ -	\$ 3,256,000	\$ -	\$ -	\$ 3,254,917	\$ 3,256,000	\$ 1,083

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection	
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>			
▶ Round off amounts to nearest dollar. ▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.			
A Name of plan Baker Hostetler Cash Balance Plan		B Three-digit plan number (PN) ▶ <u>006</u>	
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Baker & Hostetler LLP		D Employer Identification Number (EIN) <u>34-0082025</u>	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500	
Part I Basic Information			
1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2021</u>			
2 Assets:			
a Market value	2a	51,644,851	
b Actuarial value	2b	51,644,851	
3 Funding target/participant count breakdown			
	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	0	0	0
b For terminated vested participants.....	7	643,328	643,328
c For active participants	197	41,901,050	41,901,050
d Total.....	204	42,544,378	42,544,378
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b		
5 Effective interest rate	5	5.22 %	
6 Target normal cost.....			
a Present value of current plan year accruals.....	6a	4,045,664	
b Expected plan-related expenses	6b	0	
c Total (line 6a + line 6b)	6c	4,045,664	
Statement by Enrolled Actuary To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.			
SIGN HERE	 Signature of actuary	<u>08/04/2022</u> Date	
<u>Timothy Geddes</u> Type or print name of actuary		<u>20-06181</u> Most recent enrollment number	
<u>Deloitte Consulting LLP</u> Firm name		<u>+1(313)396-3954</u> Telephone number (including area code)	
<u>1001 Woodard Avenue, Suite 700</u> <u>Detroit MI 48226</u> Address of the firm			
If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐			
For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.		Schedule SB (Form 5500) 2021 v. 210624	

Part II		Beginning of Year Carryover and Prefunding Balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	4,261,413
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	4,261,413
10	Interest on line 9 using prior year's actual return of <u>8.75</u> %	0	372874
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		3198655
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>4.87</u> %		155774
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		3354429
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	4634287

Part III		Funding Percentages	
14	Funding target attainment percentage	14	110.49%
15	Adjusted funding target attainment percentage	15	121.39%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	110.75%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV		Contributions and Liquidity Shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/13/2021	752,056				
05/12/2021	756,784				
06/14/2021	756,784				
07/09/2021	756,743				
08/13/2021	193				
Totals ▶			18(b)	3,022,560	18(c)
					0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a
b Contributions made to avoid restrictions adjusted to valuation date	19b
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	2,959,155
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year	
(1) 1st	(2) 2nd
(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:1st segment:
4.75 %2nd segment:
5.36 %3rd segment:
6.11 %☐ N/A, full yield curve used**b** Applicable month (enter code)**21b**

0

22 Weighted average retirement age**22**

62

23 Mortality table(s) (see instructions) ☐ Prescribed - combined☒ Prescribed - separate☐ Substitute**Part VI Miscellaneous Items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.**27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years**28**

0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)**29****30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29)**30**

0

Part VIII Minimum Required Contribution For Current Year**31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6c)**31a**

4,045,664

b Excess assets, if applicable, but not greater than line 31a**31b**

4,045,664

32 Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment

0

0

b Waiver amortization installment

0

0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount**33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)**34**

0

Carryover balance

Prefunding balance

Total balance

35 Balances elected for use to offset funding requirement

0

0

0

36 Additional cash requirement (line 34 minus line 35)**36**

0

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)**37**

2,959,155

38 Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36)**38a**

2,959,155

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances**38b**

0

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)**39**

0

40 Unpaid minimum required contributions for all years**40**

0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**41** If an election was made to use PRA 2010 funding relief for this plan:**a** Schedule elected ☐ 2 plus 7 years ☐ 15 years**b** Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

**Baker Hostetler Cash Balance Plan
Plan Number 006
EIN: 34-0082025**

2021 Schedule SB, Line 19 – Discounted Employer Contributions

Employer Contribution <u>Date</u>	Employer Contribution <u>Amount</u>	10.22% Discount Period <u>(Months)</u>	5.22% Discount Period <u>(Months)</u>	Discounted Employer Contribution <u>Amount</u>
4/13/2021	752,056	0.00	3.50	740,977
5/12/2021	756,784	0.00	4.50	742,481
6/14/2021	756,784	0.00	5.50	739,339
7/9/2021	756,743	0.00	6.50	736,171
8/13/2021	193	0.00	7.50	187
Total	\$3,022,560			\$2,959,155

Valuation Date:	01/01/2021
2020 Required Quarterly	-
EIR:	5.22%
EIR+5%:	10.22%

Schedule SB, line 22 – Description of Weighted Average Retirement Age

The retirement age is defined as the later of age 62 or the following valuation date.

Weighted Average Retirement Age = 62.

Schedule SB, Part V – Summary of Plan Provisions

Attachment to 2021 Form 5500 Schedule SB

EIN/PN 34-0082025/006

Baker Hostetler Cash Balance Plan

Plan Provisions Summary

Effective Date of the Plan	July 1, 2012
Plan Year	January 1 to December 31
Eligibility for Participation	A Partner shall become a participant in the Plan on the later of the effective date or the January 1st or July 1st coincident with or next following the date on which he/she meets all of the following conditions: (a) He/she has completed twenty-four (24) months of service with the Firm; (b) He/she has attained his/her twenty-first (21st) birthday; (c) He/she is a participant in the Baker & Hostetler LLP Basic / Step-Rate Retirement Plan. For participation prior to January 1, 2016, in addition to the above, he/she would also have to be eligible for the former "PEP". For participation effective January 1, 2016, in addition to the above, he/she meets certain Capital requirements specified in the plan document. New Partners are not eligible to participate after June 30, 2021. No Former Partner shall again become a participant in the Plan after June 30, 2021.
Contribution Credits	As of the last day of each plan year ending after the effective date, a contribution credit shall be made to the account of each participant who completed at least 950 hours of service (i.e., 5 full months). A participant's contribution credit for a given year shall be determined under the Table of Contribution Credits below based on his/her age as of January 1st of that year and his/her equity partner capital on his/her capital determination date, subject to the following: (a) If an individual is a participant for at least five (5) full months but less than twelve (12) full months, the contribution credit shall be proportionately reduced with 1/12 of the contribution credit granted for each full calendar month as a participant. (b) For any plan year in which a participant's compensation is less than the maximum amount prescribed by IRC § 401(a)(17), the contribution credit for that year shall be determined by multiplying the amount specified below by a fraction whose numerator is the participant's compensation and whose denominator is the maximum amount prescribed by IRC § 401(a)(17). If an individual ceases to be a participant at any time other than at the end of the plan year, any partial year contribution credit for the final year of active participation shall be credited no later than his/her annuity starting date. No participant shall receive contribution credits for any period of service after June 30, 2021. The 2021 Contribution Credits otherwise determined under the Table of Contribution Credits shall be proportionately reduced by 6/12th to reflect such cessation of benefit accruals.
Interest Credits	As of the last day of each plan year ending on or before a participant's annuity starting date, an interest credit shall be made to his/her account based on its opening balance as of January 1st of that plan year. A participant's interest credit shall be determined by multiplying his/her opening account balance as of January 1st by the actual rate of return on the aggregate assets of the Plan for that plan year, not to exceed seven and one-half percent (7.5%). If a participant's annuity starting date is after April 1st, he/she shall receive a partial interest credit based upon the actual rate of return on the aggregate assets of the Plan through the last day of the calendar month ending three (3) full months prior to the annuity starting date, but not exceeding five-eighths of one percent (0.625%) multiplied by the number of months in such valuation period.
Accrued Benefit	As of any date, the Accrued Benefit is the Participant's Cash Balance Account on that date, which shall include future Interest Credits on such Account until the Participant's Annuity Starting Date but shall exclude any prior distributions.

Schedule SB, Part V – Summary of Plan Provisions

Attachment to 2021 Form 5500 Schedule SB

EIN/PN 34-0082025/006

Baker Hostetler Cash Balance Plan

Plan Provisions Summary

Minimum Accrued Benefit	As of the Participant's Annuity Starting Date, his/her Accrued Benefit never shall be less than the sum of all Contribution Credits to the Cash Balance Account, plus interest at the rate of 3% per annum, but reduced by any prior distributions.																																																																																																																																																																												
Table of Contribution Credits	Contribution Credits effective January 1, 2017																																																																																																																																																																												
	<table border="1"> <thead> <tr> <th rowspan="2">Age as of January 1st</th><th colspan="6">Contribution Credit Based Upon Equity Partner Capital on Capital Determination Date (Subject to Section 4.2 of Plan)</th></tr> <tr> <th>Entry Level (Capital of \$66,000 to \$199,000)</th><th>Level 1 (Capital of \$199,000 to \$243,000)</th><th>Level 2 (Capital of \$243,000 to \$310,000)</th><th>Level 3 (Capital of \$310,000 to \$386,000)</th><th>Level 4 (Capital of \$386,000 to \$486,000)</th><th>Level 5 (Capital of \$486,000 & Above)</th></tr> </thead> <tbody> <tr><td>37 & under</td><td>\$6,604</td><td>\$13,208</td><td>\$20,384</td><td>\$27,940</td><td>\$31,750</td><td>\$41,275</td></tr> <tr><td>38</td><td>\$6,890</td><td>\$13,779</td><td>\$21,265</td><td>\$29,149</td><td>\$33,124</td><td>\$43,061</td></tr> <tr><td>39</td><td>\$7,200</td><td>\$14,400</td><td>\$22,222</td><td>\$30,460</td><td>\$34,614</td><td>\$44,998</td></tr> <tr><td>40</td><td>\$7,524</td><td>\$15,048</td><td>\$23,222</td><td>\$31,831</td><td>\$36,171</td><td>\$47,023</td></tr> <tr><td>41</td><td>\$7,863</td><td>\$15,725</td><td>\$24,268</td><td>\$33,263</td><td>\$37,799</td><td>\$49,138</td></tr> <tr><td>42</td><td>\$8,216</td><td>\$16,432</td><td>\$25,359</td><td>\$34,760</td><td>\$39,500</td><td>\$51,350</td></tr> <tr><td>43</td><td>\$8,586</td><td>\$17,171</td><td>\$26,501</td><td>\$36,324</td><td>\$41,278</td><td>\$53,661</td></tr> <tr><td>44</td><td>\$8,972</td><td>\$17,944</td><td>\$27,693</td><td>\$37,959</td><td>\$43,135</td><td>\$56,076</td></tr> <tr><td>45</td><td>\$9,376</td><td>\$18,752</td><td>\$28,939</td><td>\$39,667</td><td>\$45,076</td><td>\$58,599</td></tr> <tr><td>46</td><td>\$9,798</td><td>\$19,596</td><td>\$30,241</td><td>\$41,452</td><td>\$47,105</td><td>\$61,237</td></tr> <tr><td>47</td><td>\$10,239</td><td>\$20,478</td><td>\$31,602</td><td>\$43,318</td><td>\$49,225</td><td>\$63,993</td></tr> <tr><td>48</td><td>\$10,700</td><td>\$21,399</td><td>\$33,024</td><td>\$45,267</td><td>\$51,440</td><td>\$66,872</td></tr> <tr><td>49</td><td>\$11,181</td><td>\$22,362</td><td>\$34,511</td><td>\$47,303</td><td>\$53,754</td><td>\$69,880</td></tr> <tr><td>50</td><td>\$11,684</td><td>\$23,368</td><td>\$36,063</td><td>\$49,433</td><td>\$56,174</td><td>\$73,026</td></tr> <tr><td>51</td><td>\$12,210</td><td>\$24,419</td><td>\$37,686</td><td>\$51,657</td><td>\$58,701</td><td>\$76,312</td></tr> <tr><td>52</td><td>\$12,759</td><td>\$25,518</td><td>\$39,382</td><td>\$53,981</td><td>\$61,343</td><td>\$79,745</td></tr> <tr><td>53</td><td>\$13,334</td><td>\$26,667</td><td>\$41,154</td><td>\$56,410</td><td>\$64,103</td><td>\$83,333</td></tr> <tr><td>54</td><td>\$13,934</td><td>\$27,867</td><td>\$43,007</td><td>\$58,949</td><td>\$66,988</td><td>\$87,084</td></tr> <tr><td>55</td><td>\$14,561</td><td>\$29,121</td><td>\$44,941</td><td>\$61,602</td><td>\$70,003</td><td>\$91,003</td></tr> <tr><td>56</td><td>\$15,216</td><td>\$30,431</td><td>\$46,963</td><td>\$64,374</td><td>\$73,153</td><td>\$95,098</td></tr> <tr><td>57</td><td>\$15,901</td><td>\$31,801</td><td>\$49,077</td><td>\$67,271</td><td>\$76,444</td><td>\$99,377</td></tr> <tr><td>58 & over</td><td>\$16,120</td><td>\$32,240</td><td>\$49,755</td><td>\$68,200</td><td>\$77,500</td><td>\$100,750</td></tr> </tbody> </table>						Age as of January 1st	Contribution Credit Based Upon Equity Partner Capital on Capital Determination Date (Subject to Section 4.2 of Plan)						Entry Level (Capital of \$66,000 to \$199,000)	Level 1 (Capital of \$199,000 to \$243,000)	Level 2 (Capital of \$243,000 to \$310,000)	Level 3 (Capital of \$310,000 to \$386,000)	Level 4 (Capital of \$386,000 to \$486,000)	Level 5 (Capital of \$486,000 & Above)	37 & under	\$6,604	\$13,208	\$20,384	\$27,940	\$31,750	\$41,275	38	\$6,890	\$13,779	\$21,265	\$29,149	\$33,124	\$43,061	39	\$7,200	\$14,400	\$22,222	\$30,460	\$34,614	\$44,998	40	\$7,524	\$15,048	\$23,222	\$31,831	\$36,171	\$47,023	41	\$7,863	\$15,725	\$24,268	\$33,263	\$37,799	\$49,138	42	\$8,216	\$16,432	\$25,359	\$34,760	\$39,500	\$51,350	43	\$8,586	\$17,171	\$26,501	\$36,324	\$41,278	\$53,661	44	\$8,972	\$17,944	\$27,693	\$37,959	\$43,135	\$56,076	45	\$9,376	\$18,752	\$28,939	\$39,667	\$45,076	\$58,599	46	\$9,798	\$19,596	\$30,241	\$41,452	\$47,105	\$61,237	47	\$10,239	\$20,478	\$31,602	\$43,318	\$49,225	\$63,993	48	\$10,700	\$21,399	\$33,024	\$45,267	\$51,440	\$66,872	49	\$11,181	\$22,362	\$34,511	\$47,303	\$53,754	\$69,880	50	\$11,684	\$23,368	\$36,063	\$49,433	\$56,174	\$73,026	51	\$12,210	\$24,419	\$37,686	\$51,657	\$58,701	\$76,312	52	\$12,759	\$25,518	\$39,382	\$53,981	\$61,343	\$79,745	53	\$13,334	\$26,667	\$41,154	\$56,410	\$64,103	\$83,333	54	\$13,934	\$27,867	\$43,007	\$58,949	\$66,988	\$87,084	55	\$14,561	\$29,121	\$44,941	\$61,602	\$70,003	\$91,003	56	\$15,216	\$30,431	\$46,963	\$64,374	\$73,153	\$95,098	57	\$15,901	\$31,801	\$49,077	\$67,271	\$76,444	\$99,377	58 & over	\$16,120	\$32,240	\$49,755	\$68,200	\$77,500	\$100,750
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Normal Retirement Date	Last day of the calendar year in which a participant attains age sixty-two (62).																																																																																																																																																																												
Normal Retirement Benefit	Actuarial equivalent of the accrued benefit.																																																																																																																																																																												
Vested Termination	The accrued benefits of all participants are at all times fully vested.																																																																																																																																																																												
Pre-Retirement Death Benefit	The beneficiary of a vested participant who dies will receive the actuarial equivalent of the participant's accrued benefit.																																																																																																																																																																												
Normal Form of Payment	For unmarried participants, monthly annuity payments for life. For married participants, a Qualified Joint-and-Survivor Annuity (a 100% joint-and-survivor annuity). These normal forms of payment have the same actuarial value.																																																																																																																																																																												
Optional Form of Payment	Lump sum, 50% joint-and-survivor annuity or life annuity.																																																																																																																																																																												

Schedule SB, Part V – Summary of Plan Provisions**Attachment to 2021 Form 5500 Schedule SB****EIN/PN 34-0082025/006****Baker Hostetler Cash Balance Plan****Plan Provisions Summary****Changes Since Prior Valuation**

The Plan was amended in 2020, as outlined below:

(i) Effective January 1, 2020, the Annuity Purchase Rates used to determine the present value of annuities in involuntary and distress terminations of single-employer plans, have been redefined to be the interest rates referenced in Appendix B of §4044 of the ERISA as published by the PBGC, for the third month immediately preceding the calendar month in which the first monthly pension payment is made, rounded to the nearest 0.05% for plan administration purposes.

(ii) Effective December 30, 2020, the commencement age for in-service benefit has been decreased from age 62 to age 59-1/2.

The above changes have no impact on the funding target as of January 1, 2021.

The Plan was terminated as of June 30, 2021 and as such, the Plan was amended in 2021, as outlined below:

(i) No Partner shall become a participant of the Plan after June 30, 2021.

(ii) Benefit accruals (i.e. Contribution Credits) for all participants are frozen effective June 30, 2021.

(iii) The Required Beginning Date under Code Section 401(a)(9) of the SECURE Act, has been increased from age 70-1/2 to age 72 for participant who attains age 70-1/2 after December 31, 2019.

Supplemental Schedules

Baker Hostetler Cash Balance Plan

EIN #34-0082025 Plan #006

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

December 31, 2021

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investments including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
	AB High Income Fund	Mutual fund	\$ 12,241	\$ 11,027
	Dodge & Cox Income Fund	Mutual fund	10,088,496	10,038,088
*	Fidelity Contrafund K6	Mutual fund	617,911	1,175,780
*	Fidelity Government Money Market	Mutual fund	392,340	392,340
	First Eagle Overseas Fund	Mutual fund	431,072	466,978
	FMI International Institution	Mutual fund	640,670	629,246
	J. Hancock Disciplined Value Fund	Mutual fund	1,458,473	1,502,490
	JP Morgan Short Duration Bond Fund	Mutual fund	1,170,296	1,158,503
	Metropolitan West Total Return Bond Fund	Mutual fund	8,843,253	8,844,687
*	Fidelity Mid Cap Index Fund	Mutual fund	955,360	1,133,093
	Parnassus Core Equity Fund	Mutual fund	1,910,174	2,790,598
	TCW Core Fixed-Income Fund	Mutual fund	8,207,311	8,332,575
	Tortoise MLP & Pipeline Fund	Mutual fund	12,864	9,731
	WCM Focused International Growth Fund	Mutual fund	280,462	615,774
	Western Asset Core Bond Fund	Mutual fund	4,721,300	4,778,953
			<u>\$ 39,742,223</u>	<u>\$ 41,879,863</u>

* Party-in-interest as defined by ERISA