

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>BEST PLUMBING SPECIALTIES PROFIT SHARING PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>07/01/2004</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>07/01/2004</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>07/01/2004</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>BEST PLUMBING SPECIALTIES, INC</u> <u>3039 VENTRIE CT</u> <u>MYERSVILLE, MD 21773</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>11-2064672</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>301-695-4488</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>423700</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>11-2064672</u>	2c Plan Sponsor's telephone number <u>301-695-4488</u>	2d Business code (see instructions) <u>423700</u>	
2b Employer Identification Number (EIN) <u>11-2064672</u>					
2c Plan Sponsor's telephone number <u>301-695-4488</u>					
2d Business code (see instructions) <u>423700</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.	10/13/2022	KATIE KUMP
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2022	KATIE KUMP
	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	134
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)	103
a(2) Total number of active participants at the end of the plan year		6a(2)	103
b Retired or separated participants receiving benefits.....		6b	1
c Other retired or separated participants entitled to future benefits		6c	33
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	137
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	137
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	137
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: 2E 2J 2F 2G 2S 2T			
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>1</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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 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	B Three-digit plan number (PN)	001
BEST PLUMBING SPECIALTIES PROFIT SHARING PLAN		
C Plan sponsor's name as shown on line 2a of Form 5500	D Employer Identification Number (EIN)	
BEST PLUMBING SPECIALTIES, INC		
11-2064672		

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

(a) Name of insurance carrier

MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
04-1590850	65935	MR 63237	137	01/01/2021	12/31/2021

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
5850	0

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

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

MML INVESTORS SERVICES INC

1295 STATE ST

SPRINGFIELD, MA 01111

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
5065			4

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

MICHAEL J MALETTERI

5885 MEADOWS RD

LAKE OSWEGO, OR 97035

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
785			3

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

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

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

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

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

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

b Balance at the end of the previous year **7b** **2171768**

c	Additions: (1) Contributions deposited during the year	7c(1)	61889	
	(2) Dividends and credits.....	7c(2)	0	
	(3) Interest credited during the year.....	7c(3)	33182	
	(4) Transferred from separate account.....	7c(4)	0	
	(5) Other (specify below)	7c(5)	1084	

▶ **LN INT, LN PRIN, TRANSFERRED FORFEI**

(6) Total additions **7c(6)** **96155**

d Total of balance and additions (add lines **7b** and **7c(6)**) **7d** **2267923**

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	11151	
(2) Administration charge made by carrier.....	7e(2)	7202	
(3) Transferred to separate account.....	7e(3)	322609	
(4) Other (specify below)	7e(4)	0	

▶

(5) Total deductions **7e(5)** **340962**

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** **1926961**

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) 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 BEST PLUMBING SPECIALTIES PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 BEST PLUMBING SPECIALTIES, INC	D Employer Identification Number (EIN) 11-2064672	

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)

GREAT WEST LIFE & ANNUITY INSURANCE

84-0467907

(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?
52 62 64 68 72	CONTRACT ADMINISTRATOR	54990	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

MML INVESTORS SERVICES INC

04-2746212

(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?
53	SHAREHOLDER SERVICE PROVI	0	Yes ☒ No ☐	Yes ☐ No ☒	30900	Yes ☐ No ☒

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

AMERICAN FUNDS

66-0793788

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	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)

AMERICAN FUNDS

95-1411037

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

BLACKROCK

04-6171663

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

DIMENSIONAL FUND ADVISORS

36-3129984

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	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)

INVESTNET RETIREMENT SOLUTIONS, LLC

61-1732930

(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?
28	INVESTMENT ADVISOR	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

FIDELITY ADVISOR

04-3022712

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

INVESCO

93-1036175

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	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)

JP MORGAN

26-3613641

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

MFS INVESTMENT MANAGEMENT

04-3158862

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

NEXTCAPITAL ADVISERS, INC.

47-2342699

(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?
52	INVESTMENT ADVISER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	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)

PIMCO FUNDS

95-2632339

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

VANGUARD

23-1945930

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

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

VANGUARD

23-1899003

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	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)

VANGUARD

23-1999755

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

WILMINGTON TRUST

81-4374798

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

WILMINGTON TRUST

81-4386547

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	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)

WILMINGTON TRUST

81-4393238

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

WILMINGTON TRUST

81-4403657

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

WILMINGTON TRUST

81-4418048

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	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)

WILMINGTON TRUST

81-4430771

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

WILMINGTON TRUST

81-4447624

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

WILMINGTON TRUST

81-4457845

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	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)

WILMINGTON TRUST

81-4470950

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

WILMINGTON TRUST

81-4484368

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

WILMINGTON TRUST

81-4499160

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	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)

WILMINGTON TRUST

81-4509619

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

WILMINGTON TRUST

81-4515825

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

WILMINGTON TRUST

81-4532033

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	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)

WILMINGTON TRUST

81-4543855

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

(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?
52	INVESTMENT PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	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
MASSACHUSETTS MUTUAL LIFE INS. CO.	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MASSMUTUAL INF-PRO AND INC FD 03-0532475	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MASSMUTUAL SHORT DURATION BOND FUND 04-3212057	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72 52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MASSMUTUAL US GOVERNMENT MNY MKT FD 04-3212059	BASIS POINTS * PLAN ASSETS	

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	52	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MASSMUTUAL EQUITY OPPORTUNITIES FD 04-3512590	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	52	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MASSMUTUAL MID CAP GROWTH FUND 04-3512596	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	52	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MASSMUTUAL BLUE CHIP GROWTH FUND 04-3556992	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MASSMUTUAL OVERSEAS FUND 04-3557000	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MASSMUTUAL STRATEGIC BOND FUND 26-0099965	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MML INVESTORS SERVICES INC	53	30900
(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.	
MASSACHUSETTS MUTUAL LIFE INS. CO. 04-1590850	COMMISSIONS AND FEES	

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
AMERICAN FUNDS	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
AMER FUNDS WASH MUTUAL INVS FUND 66-0793788	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
AMERICAN FUNDS	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
AMERICAN FUNDS CAP INCM BUILDER FND 95-1411037	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
BLACKROCK	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
BLACKROCK HIGH YIELD BOND FUND 04-6171663	BASIS POINTS * PLAN ASSETS	

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
DIMENSIONAL FUND ADVISORS	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
DFA EMERGING MARKETS CR EQ PRTFL FD 36-3129984	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
DIMENSIONAL FUND ADVISORS	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
DFA REAL ESTATE SEC PRTFL FD 36-3129984	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ENVESTNET RETIREMENT SOLUTIONS, LLC	28	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
GREAT WEST LIFE & ANNUITY INSURANCE 84-0467907	BASIS POINTS * PLAN ASSETS	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY ADVISOR	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
FIDELITY ADVISOR TOTAL BOND FUND 04-3022712	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
INVESCO	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
INVESCO GLOBAL OPPORTUNITIES FUND 93-1036175	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
JP MORGAN	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
JP MORGAN SMALL CAP GROWTH FUND 26-3613641	BASIS POINTS * PLAN ASSETS	

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
MFS INVESTMENT MANAGEMENT	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MFS INTERNATIONAL GROWTH FUND 04-3158862	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
NEXTCAPITAL ADVISERS, INC.	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
GREAT WEST LIFE & ANNUITY INSURANCE 84-0467907	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PIMCO FUNDS	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PIMCO INTL BD US DOLLAR-HEDGED FD 95-2632339	BASIS POINTS * PLAN ASSETS	

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
VANGUARD	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
VANGUARD TOTAL BOND MRKT INDEX FUND	BASIS POINTS * PLAN ASSETS	
23-1945930		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
VANGUARD	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
VANGUARD TOTAL INTL STOCK INDEX FD	BASIS POINTS * PLAN ASSETS	
23-1945930		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
VANGUARD	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
VANGUARD SHRT-TRM INVESTMENT-GRD FD	BASIS POINTS * PLAN ASSETS	
23-1899003		

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
VANGUARD	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
VANGUARD 500 INDEX FUND 23-1999755	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
VANGUARD	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
VANGUARD MID CAP INDEX FUND 23-1999755	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
VANGUARD	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
VANGUARD MID-CAP VALUE INDEX FUND 23-1999755	BASIS POINTS * PLAN ASSETS	

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
VANGUARD	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
VANGUARD SMALL CAP INDEX FUND 23-1999755	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
VANGUARD	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
VANGUARD SMALL-CAP VALUE INDEX FUND 23-1999755	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
WILMINGTON TRUST	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
INDEXSELECT AGGRESSIVE RTRMNT CIT 81-4374798	BASIS POINTS * PLAN ASSETS	

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
WILMINGTON TRUST	52	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INDEXSELECT AGGRESSIVE 2025 CIT 81-4386547	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
WILMINGTON TRUST	52	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INDEXSELECT AGGRESSIVE 2035 CIT 81-4393238	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
WILMINGTON TRUST	52	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INDEXSELECT AGGRESSIVE 2045 CIT 81-4403657	BASIS POINTS * PLAN ASSETS

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
WILMINGTON TRUST	52	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INDEXSELECT AGGRESSIVE 2055 CIT 81-4418048	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
WILMINGTON TRUST	52	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INDEXSELECT MODERATE RETIREMENT CIT 81-4430771	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
WILMINGTON TRUST	52	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INDEXSELECT MODERATE 2025 CIT 81-4447624	BASIS POINTS * PLAN ASSETS

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
WILMINGTON TRUST	52	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INDEXSELECT MODERATE 2035 CIT 81-4457845	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
WILMINGTON TRUST	52	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INDEXSELECT MODERATE 2045 CIT 81-4470950	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
WILMINGTON TRUST	52	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INDEXSELECT MODERATE 2055 CIT 81-4484368	BASIS POINTS * PLAN ASSETS

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
WILMINGTON TRUST	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
INDEXSELECT CONSERVATIVE RTRMNT CIT 81-4499160	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
WILMINGTON TRUST	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
INDEXSELECT CONSERVATIVE 2025 CIT 81-4509619	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
WILMINGTON TRUST	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
INDEXSELECT CONSERVATIVE 2035 CIT 81-4515825	BASIS POINTS * PLAN ASSETS	

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
WILMINGTON TRUST	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
INDEXSELECT CONSERVATIVE 2045 CIT 81-4532033	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
WILMINGTON TRUST	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
INDEXSELECT CONSERVATIVE 2055 CIT 81-4543855	BASIS POINTS * PLAN ASSETS	
(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:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 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 <u>BEST PLUMBING SPECIALTIES PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>BEST PLUMBING SPECIALTIES, INC</u>	D Employer Identification Number (EIN) <u>11-2064672</u>	

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

a Name of MTIA, CCT, PSA, or 103-12 IE: <u>INDEXSELECT AGGRESSIVE RTRMNT CIT</u>				
b Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST</u>				
c EIN-PN <u>81-4374798-300</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2998977</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>INDEXSELECT AGGRESSIVE 2025 CIT</u>				
b Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST</u>				
c EIN-PN <u>81-4386547-301</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2028308</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>INDEXSELECT AGGRESSIVE 2035 CIT</u>				
b Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST</u>				
c EIN-PN <u>81-4393238-302</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1417854</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>INDEXSELECT AGGRESSIVE 2045 CIT</u>				
b Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST</u>				
c EIN-PN <u>81-4403657-303</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1411440</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>INDEXSELECT AGGRESSIVE 2055 CIT</u>				
b Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST</u>				
c EIN-PN <u>81-4418048-304</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>314322</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>INDEXSELECT MODERATE RETIREMENT CIT</u>				
b Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST</u>				
c EIN-PN <u>81-4430771-305</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>47285</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>INDEXSELECT MODERATE 2025 CIT</u>				
b Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST</u>				
c EIN-PN <u>81-4447624-306</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>48530</u>		

a Name of MTIA, CCT, PSA, or 103-12 IE: INDEXSELECT MODERATE 2035 CIT

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

c EIN-PN 81-4457845-307	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 57351
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a Name of MTIA, CCT, PSA, or 103-12 IE: INDEXSELECT MODERATE 2045 CIT

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

c EIN-PN 81-4470950-308	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3722
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a Name of MTIA, CCT, PSA, or 103-12 IE: INDEXSELECT MODERATE 2055 CIT

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

c EIN-PN 81-4484368-309	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 81174
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

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

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 BEST PLUMBING SPECIALTIES PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 BEST PLUMBING SPECIALTIES, INC	D Employer Identification Number (EIN) 11-2064672	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(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)	226353	131544
(9) Value of interest in common/collective trusts	1c(9)	6614753	8408962
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(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)	4237731	5101484
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	2171768	1926961
(15) Other.....	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1) 0	0
(2)	Employer real property.....	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f 13250605	15568951
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 13250605	15568951

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) 230373	
	(B) Participants	2a(1)(B) 593445	
	(C) Others (including rollovers).....	2a(1)(C) 142930	
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)	966748
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) 7030	
	(F) Other	2b(1)(F) 33182	
	(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)	40212
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B) 0	
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C) 303755	
	(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)	303755
(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)	
(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)	

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		957441
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(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)		365697
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		2633853
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	260516	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other.....	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		260516
f Corrective distributions (see instructions).....	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	6776	
(3) Investment advisory and management fees.....	2i(3)	48215	
(4) Other.....	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		54991
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		315507
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		2318346
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: LSWG, P.A.

(2) EIN:

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		229128

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
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?		X	
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 _____.

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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 BEST PLUMBING SPECIALTIES PROFIT SHARING PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 BEST PLUMBING SPECIALTIES, INC	D Employer Identification Number (EIN) 11-2064672

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-1590850 Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? If the plan is a defined benefit plan, go to line 8.	☐ Yes ☐ No ☐ N/A
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 _____

**Best Plumbing Specialties Profit
Sharing Plan**

**Financial Statements,
Supplementary Information and
Independent Auditors' Report**

December 31, 2021 and 2020

LSWG

CERTIFIED PUBLIC ACCOUNTANTS



Independent Auditors' Report

To the Trustees of the
Best Plumbing Specialties Profit Sharing Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the accompanying financial statements of Best Plumbing Specialties Profit Sharing 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 statements of net assets available for benefits as of December 31, 2021 and 2020, and the related statement of changes in net assets available for benefits for the year ended December 31, 2021, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Best Plumbing Specialties Profit Sharing Plan's 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 audits 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 certifications from Great-West Trust Company as of December 31, 2021 and for the period from November 1, 2021 to December 31, 2021, Great-West Life & Annuity Insurance Company as of December 31, 2021 and for the year ended December 31, 2021, Reliance Trust Company as of October 31, 2021 and for the period from January 1, 2021 to October 31, 2021, and Reliance Trust Company and Great-West Life & Annuity Insurance Company as of December 31, 2020 stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on the audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section—

- the amounts and disclosures in the financial statements referred to above, 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 financial statements referred to above 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

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 Best Plumbing Specialties Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are 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.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, 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 Best Plumbing Specialties Profit Sharing 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 Best Plumbing Specialties Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

Our audits 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 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.

Supplemental Schedules Required by ERISA

The supplemental Schedule of Delinquent Participant Contributions for the year ended December 31, 2021 and Schedule of Assets (Held at End of Year) as of 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 audits 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 generally accepted auditing standards. 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).



Frederick, Maryland
October 10, 2022

Best Plumbing Specialties Profit Sharing Plan
Statements of Net Assets Available for Benefits
December 31,

	<u>2021</u>	<u>2020</u>
Assets		
Investments at Fair Value		
Registered investment companies	\$ 5,101,484	\$ 4,237,731
Collective investment trusts	<u>8,408,962</u>	<u>6,614,753</u>
Total Investments at Fair Value	<u>13,510,446</u>	<u>10,852,484</u>
Investments at Contract Value		
Fully Benefit-responsive Guaranteed		
Investment Contract	<u>1,926,961</u>	<u>2,171,768</u>
Total Investments at Contract Value	<u>1,926,961</u>	<u>2,171,768</u>
Receivables		
Notes receivable from participants	<u>131,544</u>	<u>226,353</u>
Total Receivables	<u>131,544</u>	<u>226,353</u>
Total Assets	<u><u>\$ 15,568,951</u></u>	<u><u>\$ 13,250,605</u></u>
Net Assets Available for Benefits	<u><u>\$ 15,568,951</u></u>	<u><u>\$ 13,250,605</u></u>

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

Best Plumbing Specialties Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2021

Additions to Net Assets Attributed to:

Investment Income	
Net appreciation in fair value of investments	\$ 1,323,138
Interest and dividends	<u>336,937</u>
Total Investment Income	1,660,075
Contributions	
Participants	593,445
Employer	230,373
Rollovers	<u>142,930</u>
Total Contributions	966,748
Interest on notes receivable from participants	<u>7,030</u>
Total Additions	<u>2,633,853</u>
Deductions from Net Assets Attributed to:	
Benefit payments	260,516
Administrator fees	<u>54,991</u>
Total Deductions	<u>315,507</u>
Change in Net Assets	2,318,346
Net Assets Available for Benefits, beginning of year	<u>13,250,605</u>
Net Assets Available for Benefits, end of year	<u><u>\$ 15,568,951</u></u>

The accompanying notes are an integral part of this financial statement.

BEST PLUMBING SPECIALTIES PROFIT SHARING PLAN
Notes to Financial Statements

(1) Description of plan

The following description of the Best Plumbing Specialties Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan document and any amendments for a more complete description of the Plan's provisions.

General: Best Plumbing Specialties, Inc. (the Company) established a defined contribution plan on July 1, 2004, covering all employees of the Company who are eligible to participate based on the eligibility requirements listed below. The Plan is subject to the provisions of the Employee Retirement Income Security Act (ERISA).

Eligibility: All employees of Best Plumbing Specialties, Inc. are eligible to participate in the Plan, except nonresident aliens. A participant becomes eligible once they have completed twelve months of service and are age 21 or older.

Contributions: Eligible participants may defer up to a maximum of 90% of their eligible compensation, not to exceed the limits set by federal law. The annual limit for elective deferrals for the year ended December 31, 2021 was \$19,500. Individuals age 50 or over by the end of the plan year are allowed to make additional contributions to a 401(k) plan, in excess of the standard limits. Such additional contributions were limited to \$6,500 in 2021. Participants may also contribute amounts representing distributions from other qualified defined contribution plans.

The Company makes a safe harbor contribution equal to 3% of each eligible participant's compensation. The Plan requires that participants must be employed at the end of the Plan year to receive any employer safe harbor contribution. The Company made safe harbor contributions of \$230,373 for the year ended December 31, 2021.

The Company may also make discretionary profit sharing contributions at the end of the plan year for participants who are employed on the last day of the plan year. The Company made no such contributions for the year ended December 31, 2021.

Contributions are subject to certain limitations.

Participant Accounts: Each participant's account is credited with the participant's contribution and allocations of (a) the Company's safe harbor matching contributions and discretionary contributions, if any, and (b) Plan earnings/losses, and may be charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. The participant can redirect their investments at any time to any of the available funds in the Plan as frequently as daily. The deferral percentage can only be changed directly through the Plan administrator and is effective on the first day of the next pay period.

BEST PLUMBING SPECIALTIES PROFIT SHARING PLAN
Notes to Financial Statements

(1) Description of plan (continued)

Vesting: Participants are immediately vested in their elective deferrals, rollover contributions, safe harbor matching contributions and discretionary profit sharing contributions plus actual earnings thereon.

Notes receivable from participants: Participants may borrow from their accounts up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance, reduced by the highest outstanding loan balance during the one-year period ending on the day before the loan is made. Loan terms range up to five years; however, this limit can be extended if the loan is used by the participant for the purchase of a primary residence. The loans are secured by the balance in the participants' accounts and bear a reasonable rate of interest as negotiated between the Plan administrator and the participant. The Plan may charge a fee for the administrative expenses of processing the new loan. Principal and interest is paid ratably through payroll deductions. The maximum number of loans a participant can have at any given time is 2. Interest rates on outstanding loans range from 3.25% to 5.50% as of December 31, 2021.

Payment of Benefits: Upon termination of service, death, disability or retirement at age 65, a lump sum of the participants' vested account balance will be distributed to the participant or beneficiary. Involuntary distributions can be made by the Company if the vested balance is less than \$1,000.

A terminated or retired participant with a vested balance of greater than \$1,000 may elect to receive payment from their account as soon as it is administratively feasible following severance of employment or postpone payment until a later date. If payment is postponed, the account will continue to share in investment earnings. Upon the death of a participant before retirement or termination of employment, the current balance of such participant's individual account shall become payable as of the valuation date coincident with or next following his or her death.

In-service withdrawals and hardship withdrawals are permitted if certain criteria are met.

Forfeited Accounts: The Plan allows for forfeitures to be used to reduce employer discretionary contributions. At December 31, 2021 and 2020, forfeited nonvested accounts totaled \$909 and \$48, respectively. No forfeitures were used during the year ended December 31, 2021.

(2) Summary of significant accounting policies

Basis of accounting: The accompanying financial statements are presented on the accrual basis of accounting.

BEST PLUMBING SPECIALTIES PROFIT SHARING PLAN
Notes to Financial Statements

(2) Summary of significant accounting policies (continued)

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 the reported amounts of assets, liabilities, and changes therein, and disclosure of contingent liabilities. Actual results could differ from those estimates.

Investment valuation and income recognition: The Plan's investments are stated at fair value, except for the fully benefit-responsive investment contract which is reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Plan management determines the Plan's valuation policies utilizing information provided by the trustee. See Note 5 for discussion of fair value measurements.

The Plan's fully-benefit responsive investment contract is reported at contract value. See Note 6 for discussion on the fully benefit-responsive investment contract.

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. There was no accrued interest and dividends as of December 31, 2021 and 2020. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold, as well as held, during the year.

Participant contributions and employer safe harbor matching contributions are recognized on the pay date to which they relate. Employer discretionary profit sharing contributions are recognized in the year designated by the Company.

Notes receivable from participants: Notes receivable from participants are measured at their unpaid principal balance, plus any accrued but unpaid interest. Interest is charged on the loans at rate ranging from 3.25% to 5.50%. The Plan has not identified any uncollectible loans at December 31, 2021. Loans that become uncollectible are reported to the participant as a deemed distribution.

Funding policy: Contributions are funded as accrued.

Administrative expenses: The Company sponsors the Plan and personnel within the employer organization perform certain administrative services for the Plan, including maintenance of participant records. The payroll and related overhead costs associated with these services are not included in Plan expenses. The Plan pays for certain administrative and trustee fees. Investment related expenses are included in net appreciation (depreciation) in fair value of investments. Administrative expenses paid by the Plan totaled \$54,991 for the year ended December 31, 2021.

Payment of benefits: Benefit payments to participants are recorded when paid.

BEST PLUMBING SPECIALTIES PROFIT SHARING PLAN
Notes to Financial Statements

(3) Information prepared and certified by the Plan's trustees and custodian

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Great-West Trust Company and Reliance Trust Company, the trustees, and Great-West Life & Annuity Insurance Company, the custodian, have certified as to the completeness and accuracy of all investments reflected in the accompanying Statements of Net Assets Available for Benefits as of December 31, 2021 and 2020, the Schedule of Assets (Held at End of Year) as of December 31, 2021 and the related investment activity reflected in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2021.

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the trustees and custodian.

As of and for the year ended December 31, 2021:

Investments, at fair value:

Registered investment companies (mutual funds)	\$5,101,484
Collective investment trusts	\$8,408,962

Investments, at contract value:

Fully Benefit-responsive Guaranteed Investment Contract	\$1,926,961
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Investment Income:

Income from appreciation in fair value of investments	\$1,323,138
Income from interest and dividends	\$ 336,937

As of December 31, 2020:

Investments, at fair value:

Registered investment companies (mutual funds)	\$4,237,731
Collective investment trusts	\$6,614,753

Investments, at contract value:

Fully Benefit-responsive Guaranteed Investment Contract	\$2,171,768
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BEST PLUMBING SPECIALTIES PROFIT SHARING PLAN
Notes to Financial Statements

(4) Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit. 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 participants' account balances and amounts reported in the Statements of Net Assets Available for Benefits.

(5) Fair value measurements

Accounting Standards Codification Topic 820 establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

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

Level 2 - Inputs to the valuation methodology include:

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

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

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

The asset's 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.

BEST PLUMBING SPECIALTIES PROFIT SHARING PLAN
Notes to Financial Statements

(5) Fair value measurements (continued)

Registered investment companies (mutual funds): The fair value of mutual funds is based on quoted net asset values of the shares as reported by the fund. The mutual funds held by the Plan are open-end mutual funds registered with the U.S. Securities and Exchange Commission. The funds must publish their daily net asset value and transact at that price. The mutual funds held by the Plan are considered to be actively traded.

Collective Investment Trusts: The fair value of the collective investment trusts are based on the net asset value (NAV) of participation units. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the trust less its liabilities. This practical expedient is not used when it is determined to be probable that the trusts will sell the investments for an amount different than the NAV. Participant transactions (purchases and sales) may occur daily. The trusts provide for daily redemptions by the Plan with no advance notice requirements and has redemption prices that are determined by the trust's net asset value per unit. If the Plan initiates a full redemption, the issuer reserves the right to require twelve months' notification in order to ensure that securities liquidations will be carried out in an orderly business manner. There are no unfunded commitments at December 31, 2021 and 2020.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2021:

		NAV-Based	
	<u>Level 1</u>	<u>Assets</u>	<u>Total</u>
Registered Investment Companies	\$ 5,101,484	\$ -	\$ 5,101,484
Total investments in the fair value hierarchy	5,101,484	-	5,101,484
Investments measured at NAV (a)	-	8,408,962	8,408,962
Total investments at fair value	<u>\$ 5,101,484</u>	<u>\$ 8,408,962</u>	<u>\$ 13,510,446</u>

BEST PLUMBING SPECIALTIES PROFIT SHARING PLAN
Notes to Financial Statements

(5) Fair value measurements (continued)

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

		NAV-Based	
	<u>Level 1</u>	<u>Assets</u>	<u>Total</u>
Registered Investment Companies	\$ 4,237,731	\$ -	\$ 4,237,731
Total investments in the fair value hierarchy	4,237,731	-	4,237,731
Investments measured at NAV (a)	-	6,614,753	6,614,753
Total investments at fair value	<u>\$ 4,237,731</u>	<u>\$ 6,614,753</u>	<u>\$ 10,852,484</u>

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy. The fair value amounts presented in this table for such investments are intended to permit reconciliation of the fair value hierarchy to the investments at fair value presented in the Statements of Net Assets Available for Benefits.

(6) Fully benefit-responsive investment contract

Beginning in 2020, the Plan has a traditional fully benefit-responsive guaranteed investment contract with Massachusetts Mutual Life Insurance Company. Effective December 31, 2020, this contract is administered by Great-West Life & Annuity Insurance Company (Great-West). Great-West maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issued is contractually obligated to repay the principal at a specified interest rate that is guaranteed to the Plan.

Because the guaranteed investment contract meets the criteria to be considered fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract is presented on the face of the Statements of Net Assets Available for Benefits at contract value. Contract value, as reported to the Plan by Great-West, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The contract value of the investment contract at December 31, 2021 and 2020 was \$1,926,961 and \$2,171,768, respectively.

BEST PLUMBING SPECIALTIES PROFIT SHARING PLAN
Notes to Financial Statements

(6) Fully benefit-responsive investment contract (continued)

Certain events limit the Plan's ability to transact at contract value with Great-West. Such events include the following: (a) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (b) changes to the plan's prohibition on competing investment options or deletion of equity wash provisions, (c) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the plan, or (d) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. Furthermore, certain events would allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Examples of such events include (a) an uncured breach of the Plan's investment guidelines, (b) a material amendment to the contract without the issuer's consent, (c) a violation of a material obligation under the contract, or (d) a material misrepresentation. The Plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with Plan participants or the issuer are probable of occurring. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

(7) Termination

Although it has not expressed any intent to do so, the Company has the right under the terms of the Plan to discontinue its match contributions at any time and to terminate the Plan subject to the provisions of ERISA.

(8) Tax status

The Plan adopted a volume submitter prototype plan sponsored by a third party administrator. The prototype plan received its latest opinion letter on March 31, 2014, in which the Internal Revenue Service stated that the Plan, as then designated, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is currently designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believes the Plan is qualified, and the related trust is tax-exempt.

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 an uncertain tax position that more likely than not would not be sustained upon examination by a tax authority. The Plan Administrator has evaluated the Plan's tax positions and has concluded that there are no uncertain positions taken or expected to be taken that would require adjustments to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. The Plan is generally no longer subject to income tax examinations by federal, state, or local tax authorities for years prior to 2018.

BEST PLUMBING SPECIALTIES PROFIT SHARING PLAN
Notes to Financial Statements

(9) Related Party and party-in-interest transactions

Plan investments were managed and administered by Great-West Life & Annuity Insurance Company for the year ended December 31, 2021. Due to this relationship, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for contract administration, investment advisory and management services totaled \$54,991 for the year ended December 31, 2021.

(10) Prohibited transactions

For the year ended December 31, 2021, employee deferrals totaling \$41,744, which includes loan repayments of \$1,423, were deposited late into the Plan by the Company. For the year ended December 31, 2020, employee deferrals totaling \$152,636, which includes loan repayments of \$12,806, were deposited late into the Plan by the Company. The late remittance of employee deferrals constitutes a prohibited transaction in accordance with the Department of Labor's regulations. There are additional late deposits in the amount of \$34,747 from previous years that remain uncorrected. The Company identified this matter in its annual reporting on Form 5500 and presented this matter on Schedule H, line 4a and in the supplemental schedule to the financial statements for the year ended December 31, 2021. The Company is in the process to determining the lost earnings on all of the late contributions and intends to contribute the lost earnings as soon as administratively possible.

(11) Operational Defect and Errors

It was discovered that a Plan provision was not properly applied in the operation of the Plan. The definition of compensation for participant and employer contributions as per the plan document was not properly applied when calculating contribution amounts. Three categories of compensation and certain 2021 bonuses were improperly excluded from the eligible compensation. Management reviewed these errors and determined that the most significant was the exclusion of the bonus compensation. The Company determined that the employer contribution amount due to participants is \$4,316 and will be depositing this amount into the Plan. Additionally, management intends to complete a detailed review of the other compensation errors and the Company will deposit any necessary funds into the Plan to make the affected participants and the Plan whole.

(12) Subsequent events

In preparing these financial statements, the Plan has evaluated events and transactions for potential recognition or disclosure through October 10, 2022, the date the financial statements were available to be issued. There were no subsequent events that required recording or disclosure in these financial statements.

SUPPLEMENTARY INFORMATION

**Best Plumbing Specialties Profit Sharing Plan
Schedule of Delinquent Participant Contributions
For the year ended December 31, 2021**

EIN - 11-2064672

Plan Number 001

Attachment to Schedule H (Form 5500), line 4(a)

Paydate	Participant Contributions Transferred Late to the Plan ***	Total Contributions that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
3/29/2019	\$ 4,325.86	\$ 4,325.86	\$ -	\$ -	\$ -
4/19/2019	30,420.88	30,420.88	-	-	-
1/17/2020	6,813.84	6,813.84	-	-	-
1/24/2020	52,694.74	52,694.74	-	-	-
1/31/2020	6,795.80	6,795.80	-	-	-
2/21/2020	34,893.18	34,893.18	-	-	-
3/13/2020	11,726.45	11,726.45	-	-	-
3/13/2020	71.01	71.01	-	-	-
3/20/2020	36,533.60	36,533.60	-	-	-
7/10/2020	78.15	78.15	-	-	-
7/17/2020	78.21	78.21	-	-	-
7/24/2020	81.32	81.32	-	-	-
7/24/2020	954.56	954.56	-	-	-
7/31/2020	81.39	81.39	-	-	-
8/14/2020	81.54	81.54	-	-	-
11/6/2020	847.96	847.96	-	-	-
12/4/2020	904.74	904.74	-	-	-
1/15/2021	36.92	36.92	-	-	-
4/23/2021	41,707.44	41,707.44	-	-	-

***Late participant loan repayments are included in the schedule above.

Best Plumbing Specialties Profit Sharing Plan
Schedule of Assets (Held at End of Year)
December 31, 2021

EIN - 11-2064672

Plan Number 001

Attachment to Schedule H (Form 5500), line 4(i)

Identity of issue, borrower, lessor, or similar party		Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost**	Current value
(A)	(B)	(C)	(D)	(E)
*	Massachusetts Mutual Life Insurance Co.	Guaranteed Stable Value Interest Contract	\$ -	\$ 1,926,961
	American Funds	American Funds Washington Mutual Investors Fund	-	659,316
	American Funds	American Funds Capital Income Builder Fund	-	226,171
	DFA Investment Group	DFA Emerging Markets Core Equity Fund	-	166,784
	PIMCO	PIMCO International Bond US Dollar Hedged Fund	-	241,001
*	Massachusetts Mutual Life Insurance Co.	Mass Mutual Select Equity Opportunities Fund	-	237,573
*	Massachusetts Mutual Life Insurance Co.	Mass Mutual Select Overseas Fund	-	179,573
*	Massachusetts Mutual Life Insurance Co.	Mass Mutual Select Blue Chip Growth Fund	-	892,473
	Vanguard	Vanguard 500 Index Fund	-	814,548
	Vanguard	Vanguard Mid Cap Index Fund	-	421,981
	Vanguard	Vanguard Small Cap Value Index Fund	-	105,455
	Vanguard	Vanguard Total Bond Market Index Fund	-	313,832
	Vanguard	Vanguard Total International Stock Index Fund	-	151,625
	Vanguard	Vanguard Small Cap Index Fund	-	230,346
	BlackRock	BlackRock High Yield Bond Fund	-	402
	DFA Investment Group	DFA Real Estate Sector Portfolio Fund	-	3,603
	Invesco Funds	Invesco Global Opportunities Fund	-	2,514
	JP Morgan	JPMorgan Small Cap Growth Fund	-	2,192
	MFS	MFS International Growth Fund	-	2,098
*	Massachusetts Mutual Life Insurance Co.	Mass Mutual Select Mid Cap Growth Fund	-	83,288
	Vanguard	Vanguard Mid Cap Value Index Fund	-	37,247
*	Massachusetts Mutual Life Insurance Co.	Mass Mutual Inflation-Protected and Income Fund	-	801
	Fidelity	Fidelity Advisor Total Bond Fund	-	328,661
	Wilmington Trust	Index Select Aggressive 2025	-	2,028,308
	Wilmington Trust	Index Select Aggressive 2035	-	1,417,854
	Wilmington Trust	Index Select Aggressive 2045	-	1,411,440
	Wilmington Trust	Index Select Aggressive 2055	-	314,322
	Wilmington Trust	Index Select Aggressive Retirement	-	2,998,976
	Wilmington Trust	Index Select Moderate 2025	-	48,530
	Wilmington Trust	Index Select Moderate 2035	-	57,351
	Wilmington Trust	Index Select Moderate 2045	-	3,722
	Wilmington Trust	Index Select Moderate 2055	-	81,174
	Wilmington Trust	Index Select Moderate Retirement	-	47,285
		Notes receivable from participants with interest rates ranging from		
*	Participant loans	3.25% to 5.50%	-	131,544
Total assets held for investment			\$ -	\$ 15,568,951

* Parties in Interest

** Cost is not required for participant directed investments.

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A Name of Plan Best Plumbing Specialties Profit Sharing Plan	B Three-digit plan Number	001
C Plan sponsor's name as shown on line 2a of Form 5500 Best Plumbing Specialties, Inc	D Employer Identification Number 112064672	

Schedule H, line 4i - Schedule of Assets (Held At End of Year)

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
*	MassMutual	Guaranteed Interest Account	1,926,961	1,926,961
*	American Funds	Amer Funds Wash Mutual Invs Fund	541,247	659,316
*	American Funds	American Funds Cap Incm Builder Fnd	203,970	226,171
*	BlackRock	BlackRock High Yield Bond Fund	399	402
*	Dimensional Fund Advisors	DFA Emerging Markets Cr Eq Prtfl Fd	143,894	166,784
*	Dimensional Fund Advisors	DFA Real Estate Sec Prtfl Fd	2,655	3,603
*	Fidelity Advisor	Fidelity Advisor Total Bond Fund	326,886	328,661
*	Invesco	Invesco Global Opportunities Fund	2,649	2,514
*	JP Morgan	JP Morgan Small Cap Growth Fund	2,338	2,192
*	MassMutual Select	MassMutual Blue Chip Growth Fund	823,569	892,433
*	MassMutual Select	MassMutual Equity Opportunities Fd	217,722	237,573
*	MassMutual Premier	MassMutual Inf-Pro and Inc Fd	826	801
*	MassMutual Select	MassMutual Mid Cap Growth Fund	93,438	83,288
*	MassMutual Select	MassMutual Overseas Fund	163,091	179,573
*	MassMutual Select	MassMutual Strategic Bond Fund	0	0
*	MassMutual Premier	Holding Account - MassMutual US Gov	0	38
*	MFS Investment Management	MFS International Growth Fund	1,835	2,098
*	PIMCO Funds	PIMCO Intl Bd US Dollar-Hedged Fd	242,952	241,001
*	Vanguard	Vanguard 500 Index Fund	625,934	814,548
*	Vanguard	Vanguard Mid Cap Index Fund	315,763	421,981
*	Vanguard	Vanguard Mid-Cap Value Index Fund	34,156	37,247
*	Vanguard	Vanguard Small Cap Index Fund	180,216	230,346
*	Vanguard	Vanguard Small-Cap Value Index Fund	93,606	105,455
*	Vanguard	Vanguard Total Bond Mrkt Index Fund	314,668	313,832
*	Vanguard	Vanguard Total Intl Stock Index Fd	136,360	151,625
*	Wilmington Trust	IndexSelect Aggressive 2025 CIT	1,694,247	2,028,308
*	Wilmington Trust	IndexSelect Aggressive 2035 CIT	1,073,463	1,417,854
*	Wilmington Trust	IndexSelect Aggressive 2045 CIT	1,080,690	1,411,440
*	Wilmington Trust	IndexSelect Aggressive 2055 CIT	241,178	314,322
*	Wilmington Trust	IndexSelect Aggressive Rtrmnt CIT	2,498,993	2,998,977
*	Wilmington Trust	IndexSelect Moderate 2025 CIT	45,472	48,530
*	Wilmington Trust	IndexSelect Moderate 2035 CIT	46,696	57,351
*	Wilmington Trust	IndexSelect Moderate 2045 CIT	3,486	3,722
*	Wilmington Trust	IndexSelect Moderate 2055 CIT	59,412	81,174
*	Wilmington Trust	IndexSelect Moderate Retirement CIT	40,247	47,285
	Participant Loans	3.250000 - 5.500000	0	131,544

A Name of Plan Best Plumbing Specialties Profit Sharing Plan	B Three-digit plan Number	001
C Plan sponsor's name as shown on line 2a of Form 5500 Best Plumbing Specialties, Inc	D Employer Identification Number 112064672	

Schedule C Formula Description and/or EIC Statement Description

Service Provider Name	Service Provider EIN	Service Provider Address	Formula / EIC Statement
American Funds	660793788		American Funds received estimated Investment Management Fees of 0.23% with respect to plan assets held in the Amer Funds Wash Mutual Invs Fund (MR-1320).
American Funds	951411037		American Funds received estimated Investment Management Fees of 0.22% with respect to plan assets held in the American Funds Cap Incm Builder Fnd (MR-2655).
BlackRock	046171663		BlackRock received estimated Investment Management Fees of 0.43% with respect to plan assets held in the BlackRock High Yield Bond Fund (MR-1711).
Dimensional Fund Advisors	363129984		Dimensional Fund Advisors received estimated Investment Management Fees of 0.17% with respect to plan assets held in the DFA Real Estate Sec Prtfl Fd (MR-1377).
Dimensional Fund Advisors	363129984		Dimensional Fund Advisors received estimated Investment Management Fees of 0.33% with respect to plan assets held in the DFA Emerging Markets Cr Eq Prtfl Fd (MR-1380).
Envestnet Retirement Solutions, LLC	611732930		Empower paid Envestnet Retirement Solutions, LLC(ERS) an annual fee based on a tiered percentage of assets equal to 1.31 bps of the aggregate assets of all participating plans in the Fiduciary Assure Program with respect to ERSs investment management se
Fidelity Advisor	043022712		Fidelity Advisor received estimated Investment Management Fees of 0.30% with respect to plan assets held in the Fidelity Advisor Total Bond Fund (MR-2772).
Invesco	931036175		Invesco received estimated Investment Management Fees of 0.65% with respect to plan assets held in the Invesco Global Opportunities Fund (MR-1567).
JP Morgan	263613641		JP Morgan received estimated Investment Management Fees of 0.65% with respect to plan assets held in the JP Morgan Small Cap Growth Fund (MR-1923).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for float revenue received by MassMutual.
Massachusetts Mutual Life Insurance Company	041590850		MassMutual received estimated Investment Management Fees of 0.80% with respect to plan assets held in the MassMutual Overseas Fund (MR-IH).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual received estimated Administrative Fees of 0.10% with respect to plan assets held in the MassMutual US Government Mny Mkt Fd (MR-G).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual received estimated Investment Management Fees of 0.38% with respect to plan assets held in the MassMutual Inf-Pro and Inc Fd (MR-SM).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual received estimated Investment Management Fees of 0.68% with respect to plan assets held in the MassMutual Mid Cap Growth Fund (MR-UH).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual received estimated Investment Management Fees of 0.38% with respect to plan assets held in the MassMutual Strategic Bond Fund (MR-CKL).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual received estimated Investment Management Fees of 0.61% with respect to plan assets held in the MassMutual Blue Chip Growth Fund (MR-CKD).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual received estimated Investment Management Fees of 0.35% with respect to plan assets held in the MassMutual US Government Mny Mkt Fd (MR-G).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual received estimated Investment Management Fees of 0.69% with respect to plan assets held in the MassMutual Equity Opportunities Fd (MR-TA).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual received estimated Investment Management Fees of 0.32% with respect to plan assets held in the MassMutual Short Duration Bond Fund (MR-FQ).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for soft dollar compensation received by the subadviser with respect to MassMutual Overseas Fund (MR-IH).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for soft dollar compensation received by the subadviser with respect to MassMutual Mid Cap Growth Fund (MR-UH).

Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for soft dollar compensation received by the subadviser with respect to MassMutual Blue Chip Growth Fund (MR-CKD).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for soft dollar compensation received by the subadviser with respect to MassMutual Equity Opportunities Fd (MR-TA).
MFS Investment Management	043158862	MFS Investment Management received estimated Investment Management Fees of 0.69% with respect to plan assets held in the MFS International Growth Fund (MR-2835).
NextCapital Advisers, Inc.	472342699	At the direction of the plan sponsor, Empower collected from participant accounts and forwarded to NextCapital Advisers an investment advisory fee equal to 12 bps (0.12%) of the assets under NextCapital Advisors managed account program.
PIMCO Funds	952632339	PIMCO Funds received estimated Investment Management Fees of 0.50% with respect to plan assets held in the PIMCO Intl Bd US Dollar-Hedged Fd (MR-2015).
Vanguard	231999755	Vanguard received estimated Investment Management Fees of 0.04% with respect to plan assets held in the Vanguard 500 Index Fund (MR-469).
Vanguard	231999755	Vanguard received estimated Investment Management Fees of 0.04% with respect to plan assets held in the Vanguard Mid Cap Index Fund (MR-2070).
Vanguard	231999755	Vanguard received estimated Investment Management Fees of 0.04% with respect to plan assets held in the Vanguard Small Cap Index Fund (MR-2065).
Vanguard	231999755	Vanguard received estimated Investment Management Fees of 0.06% with respect to plan assets held in the Vanguard Mid-Cap Value Index Fund (MR-1469).
Vanguard	231945930	Vanguard received estimated Investment Management Fees of 0.09% with respect to plan assets held in the Vanguard Total Intl Stock Index Fd (MR-2066).
Vanguard	231899003	Vanguard received estimated Investment Management Fees of 0.09% with respect to plan assets held in the Vanguard Shrt-Trm Investment-Grd Fd (MR-1794).
Vanguard	231945930	Vanguard received estimated Investment Management Fees of 0.04% with respect to plan assets held in the Vanguard Total Bond Mrkt Index Fund (MR-2068).
Vanguard	231999755	Vanguard received estimated Investment Management Fees of 0.06% with respect to plan assets held in the Vanguard Small-Cap Value Index Fund (MR-1438).
Wilmington Trust	814447624	Wilmington Trust received estimated Investment Management Fees of 0.15% with respect to plan assets held in the IndexSelect Moderate 2025 CIT (MR-4208).
Wilmington Trust	814457845	Wilmington Trust received estimated Investment Management Fees of 0.16% with respect to plan assets held in the IndexSelect Moderate 2035 CIT (MR-4209).
Wilmington Trust	814470950	Wilmington Trust received estimated Investment Management Fees of 0.17% with respect to plan assets held in the IndexSelect Moderate 2045 CIT (MR-4210).
Wilmington Trust	814484368	Wilmington Trust received estimated Investment Management Fees of 0.17% with respect to plan assets held in the IndexSelect Moderate 2055 CIT (MR-4211).
Wilmington Trust	814386547	Wilmington Trust received estimated Investment Management Fees of 0.16% with respect to plan assets held in the IndexSelect Aggressive 2025 CIT (MR-4203).
Wilmington Trust	814393238	Wilmington Trust received estimated Investment Management Fees of 0.17% with respect to plan assets held in the IndexSelect Aggressive 2035 CIT (MR-4204).
Wilmington Trust	814403657	Wilmington Trust received estimated Investment Management Fees of 0.17% with respect to plan assets held in the IndexSelect Aggressive 2045 CIT (MR-4205).
Wilmington Trust	814418048	Wilmington Trust received estimated Investment Management Fees of 0.17% with respect to plan assets held in the IndexSelect Aggressive 2055 CIT (MR-4206).
Wilmington Trust	814374798	Wilmington Trust received estimated Investment Management Fees of 0.15% with respect to plan assets held in the IndexSelect Aggressive Rtrmnt CIT (MR-4202).
Wilmington Trust	814509619	Wilmington Trust received estimated Investment Management Fees of 0.14% with respect to plan assets held in the IndexSelect Conservative 2025 CIT (MR-4213).
Wilmington Trust	814515825	Wilmington Trust received estimated Investment Management Fees of 0.15% with respect to plan assets held in the IndexSelect Conservative 2035 CIT (MR-4214).
Wilmington Trust	814532033	Wilmington Trust received estimated Investment Management Fees of 0.16% with respect to plan assets held in the IndexSelect Conservative 2045 CIT (MR-4215).
Wilmington Trust	814543855	Wilmington Trust received estimated Investment Management Fees of 0.17% with respect to plan assets held in the IndexSelect Conservative 2055 CIT (MR-4216).
Wilmington Trust	814430771	Wilmington Trust received estimated Investment Management Fees of 0.14% with respect to plan assets held in the IndexSelect Moderate Retirement CIT (MR-4207).
Wilmington Trust	814499160	Wilmington Trust received estimated Investment Management Fees of 0.14% with respect to plan assets held in the IndexSelect Conservative Rtrmnt CIT (MR-4212).

Schedule C Soft Dollar Compensation Eligible Indirect Compensation (“EIC”) Statement

Mutual fund investments with a retirement plan (whether held directly or indirectly through a separate investment account) can have soft dollar arrangements pursuant to which the investment advisor or sub-advisor of the mutual fund (and/or its affiliates) may direct trades to certain brokers in exchange for research and other services. The Securities and Exchange Act of 1934 contains guidance regarding the use of soft dollar arrangements.

For plans that invest directly or indirectly in the MassMutual Funds, soft dollar compensation is disclosed on the Schedule C and the Schedule C Formula Description and/or EIC Statement Description Attachment. For all other mutual funds, a Schedule C Soft Dollar Compensation Disclosure Attachment is provided and should be filed along with the Form 5500.

For additional information regarding soft dollar compensation, refer to the respective mutual fund’s Statement of Additional Information (“SAI”) for details regarding brokerage allocation and other practices.

**Best Plumbing Specialties Profit
Sharing Plan**

**Financial Statements,
Supplementary Information and
Independent Auditors' Report**

December 31, 2021 and 2020

LSWG

CERTIFIED PUBLIC ACCOUNTANTS



Independent Auditors' Report

To the Trustees of the
Best Plumbing Specialties Profit Sharing Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the accompanying financial statements of Best Plumbing Specialties Profit Sharing 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 statements of net assets available for benefits as of December 31, 2021 and 2020, and the related statement of changes in net assets available for benefits for the year ended December 31, 2021, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Best Plumbing Specialties Profit Sharing Plan's 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 audits 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 certifications from Great-West Trust Company as of December 31, 2021 and for the period from November 1, 2021 to December 31, 2021, Great-West Life & Annuity Insurance Company as of December 31, 2021 and for the year ended December 31, 2021, Reliance Trust Company as of October 31, 2021 and for the period from January 1, 2021 to October 31, 2021, and Reliance Trust Company and Great-West Life & Annuity Insurance Company as of December 31, 2020 stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on the audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section—

- the amounts and disclosures in the financial statements referred to above, 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 financial statements referred to above 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

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 Best Plumbing Specialties Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are 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.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, 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 Best Plumbing Specialties Profit Sharing 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 Best Plumbing Specialties Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

Our audits 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 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.

Supplemental Schedules Required by ERISA

The supplemental Schedule of Delinquent Participant Contributions for the year ended December 31, 2021 and Schedule of Assets (Held at End of Year) as of 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 audits 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 generally accepted auditing standards. 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).



Frederick, Maryland
October 10, 2022

Best Plumbing Specialties Profit Sharing Plan
Statements of Net Assets Available for Benefits
December 31,

	<u>2021</u>	<u>2020</u>
Assets		
Investments at Fair Value		
Registered investment companies	\$ 5,101,484	\$ 4,237,731
Collective investment trusts	<u>8,408,962</u>	<u>6,614,753</u>
Total Investments at Fair Value	<u>13,510,446</u>	<u>10,852,484</u>
Investments at Contract Value		
Fully Benefit-responsive Guaranteed		
Investment Contract	<u>1,926,961</u>	<u>2,171,768</u>
Total Investments at Contract Value	<u>1,926,961</u>	<u>2,171,768</u>
Receivables		
Notes receivable from participants	<u>131,544</u>	<u>226,353</u>
Total Receivables	<u>131,544</u>	<u>226,353</u>
Total Assets	<u><u>\$ 15,568,951</u></u>	<u><u>\$ 13,250,605</u></u>
 Net Assets Available for Benefits	 <u><u>\$ 15,568,951</u></u>	 <u><u>\$ 13,250,605</u></u>

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

Best Plumbing Specialties Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2021

Additions to Net Assets Attributed to:

Investment Income	
Net appreciation in fair value of investments	\$ 1,323,138
Interest and dividends	<u>336,937</u>
Total Investment Income	1,660,075
Contributions	
Participants	593,445
Employer	230,373
Rollovers	<u>142,930</u>
Total Contributions	966,748
Interest on notes receivable from participants	<u>7,030</u>
Total Additions	<u>2,633,853</u>
Deductions from Net Assets Attributed to:	
Benefit payments	260,516
Administrator fees	<u>54,991</u>
Total Deductions	<u>315,507</u>
Change in Net Assets	2,318,346
Net Assets Available for Benefits, beginning of year	<u>13,250,605</u>
Net Assets Available for Benefits, end of year	<u><u>\$ 15,568,951</u></u>

The accompanying notes are an integral part of this financial statement.

BEST PLUMBING SPECIALTIES PROFIT SHARING PLAN
Notes to Financial Statements

(1) Description of plan

The following description of the Best Plumbing Specialties Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan document and any amendments for a more complete description of the Plan's provisions.

General: Best Plumbing Specialties, Inc. (the Company) established a defined contribution plan on July 1, 2004, covering all employees of the Company who are eligible to participate based on the eligibility requirements listed below. The Plan is subject to the provisions of the Employee Retirement Income Security Act (ERISA).

Eligibility: All employees of Best Plumbing Specialties, Inc. are eligible to participate in the Plan, except nonresident aliens. A participant becomes eligible once they have completed twelve months of service and are age 21 or older.

Contributions: Eligible participants may defer up to a maximum of 90% of their eligible compensation, not to exceed the limits set by federal law. The annual limit for elective deferrals for the year ended December 31, 2021 was \$19,500. Individuals age 50 or over by the end of the plan year are allowed to make additional contributions to a 401(k) plan, in excess of the standard limits. Such additional contributions were limited to \$6,500 in 2021. Participants may also contribute amounts representing distributions from other qualified defined contribution plans.

The Company makes a safe harbor contribution equal to 3% of each eligible participant's compensation. The Plan requires that participants must be employed at the end of the Plan year to receive any employer safe harbor contribution. The Company made safe harbor contributions of \$230,373 for the year ended December 31, 2021.

The Company may also make discretionary profit sharing contributions at the end of the plan year for participants who are employed on the last day of the plan year. The Company made no such contributions for the year ended December 31, 2021.

Contributions are subject to certain limitations.

Participant Accounts: Each participant's account is credited with the participant's contribution and allocations of (a) the Company's safe harbor matching contributions and discretionary contributions, if any, and (b) Plan earnings/losses, and may be charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. The participant can redirect their investments at any time to any of the available funds in the Plan as frequently as daily. The deferral percentage can only be changed directly through the Plan administrator and is effective on the first day of the next pay period.

BEST PLUMBING SPECIALTIES PROFIT SHARING PLAN
Notes to Financial Statements

(1) Description of plan (continued)

Vesting: Participants are immediately vested in their elective deferrals, rollover contributions, safe harbor matching contributions and discretionary profit sharing contributions plus actual earnings thereon.

Notes receivable from participants: Participants may borrow from their accounts up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance, reduced by the highest outstanding loan balance during the one-year period ending on the day before the loan is made. Loan terms range up to five years; however, this limit can be extended if the loan is used by the participant for the purchase of a primary residence. The loans are secured by the balance in the participants' accounts and bear a reasonable rate of interest as negotiated between the Plan administrator and the participant. The Plan may charge a fee for the administrative expenses of processing the new loan. Principal and interest is paid ratably through payroll deductions. The maximum number of loans a participant can have at any given time is 2. Interest rates on outstanding loans range from 3.25% to 5.50% as of December 31, 2021.

Payment of Benefits: Upon termination of service, death, disability or retirement at age 65, a lump sum of the participants' vested account balance will be distributed to the participant or beneficiary. Involuntary distributions can be made by the Company if the vested balance is less than \$1,000.

A terminated or retired participant with a vested balance of greater than \$1,000 may elect to receive payment from their account as soon as it is administratively feasible following severance of employment or postpone payment until a later date. If payment is postponed, the account will continue to share in investment earnings. Upon the death of a participant before retirement or termination of employment, the current balance of such participant's individual account shall become payable as of the valuation date coincident with or next following his or her death.

In-service withdrawals and hardship withdrawals are permitted if certain criteria are met.

Forfeited Accounts: The Plan allows for forfeitures to be used to reduce employer discretionary contributions. At December 31, 2021 and 2020, forfeited nonvested accounts totaled \$909 and \$48, respectively. No forfeitures were used during the year ended December 31, 2021.

(2) Summary of significant accounting policies

Basis of accounting: The accompanying financial statements are presented on the accrual basis of accounting.

BEST PLUMBING SPECIALTIES PROFIT SHARING PLAN
Notes to Financial Statements

(2) Summary of significant accounting policies (continued)

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 the reported amounts of assets, liabilities, and changes therein, and disclosure of contingent liabilities. Actual results could differ from those estimates.

Investment valuation and income recognition: The Plan's investments are stated at fair value, except for the fully benefit-responsive investment contract which is reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Plan management determines the Plan's valuation policies utilizing information provided by the trustee. See Note 5 for discussion of fair value measurements.

The Plan's fully-benefit responsive investment contract is reported at contract value. See Note 6 for discussion on the fully benefit-responsive investment contract.

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. There was no accrued interest and dividends as of December 31, 2021 and 2020. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold, as well as held, during the year.

Participant contributions and employer safe harbor matching contributions are recognized on the pay date to which they relate. Employer discretionary profit sharing contributions are recognized in the year designated by the Company.

Notes receivable from participants: Notes receivable from participants are measured at their unpaid principal balance, plus any accrued but unpaid interest. Interest is charged on the loans at rate ranging from 3.25% to 5.50%. The Plan has not identified any uncollectible loans at December 31, 2021. Loans that become uncollectible are reported to the participant as a deemed distribution.

Funding policy: Contributions are funded as accrued.

Administrative expenses: The Company sponsors the Plan and personnel within the employer organization perform certain administrative services for the Plan, including maintenance of participant records. The payroll and related overhead costs associated with these services are not included in Plan expenses. The Plan pays for certain administrative and trustee fees. Investment related expenses are included in net appreciation (depreciation) in fair value of investments. Administrative expenses paid by the Plan totaled \$54,991 for the year ended December 31, 2021.

Payment of benefits: Benefit payments to participants are recorded when paid.

BEST PLUMBING SPECIALTIES PROFIT SHARING PLAN
Notes to Financial Statements

(3) Information prepared and certified by the Plan's trustees and custodian

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Great-West Trust Company and Reliance Trust Company, the trustees, and Great-West Life & Annuity Insurance Company, the custodian, have certified as to the completeness and accuracy of all investments reflected in the accompanying Statements of Net Assets Available for Benefits as of December 31, 2021 and 2020, the Schedule of Assets (Held at End of Year) as of December 31, 2021 and the related investment activity reflected in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2021.

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the trustees and custodian.

As of and for the year ended December 31, 2021:

Investments, at fair value:

Registered investment companies (mutual funds)	\$5,101,484
Collective investment trusts	\$8,408,962

Investments, at contract value:

Fully Benefit-responsive Guaranteed Investment Contract	\$1,926,961
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Investment Income:

Income from appreciation in fair value of investments	\$1,323,138
Income from interest and dividends	\$ 336,937

As of December 31, 2020:

Investments, at fair value:

Registered investment companies (mutual funds)	\$4,237,731
Collective investment trusts	\$6,614,753

Investments, at contract value:

Fully Benefit-responsive Guaranteed Investment Contract	\$2,171,768
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BEST PLUMBING SPECIALTIES PROFIT SHARING PLAN
Notes to Financial Statements

(4) Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit. 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 participants' account balances and amounts reported in the Statements of Net Assets Available for Benefits.

(5) Fair value measurements

Accounting Standards Codification Topic 820 establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

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

Level 2 - Inputs to the valuation methodology include:

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

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

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

The asset's 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.

BEST PLUMBING SPECIALTIES PROFIT SHARING PLAN
Notes to Financial Statements

(5) Fair value measurements (continued)

Registered investment companies (mutual funds): The fair value of mutual funds is based on quoted net asset values of the shares as reported by the fund. The mutual funds held by the Plan are open-end mutual funds registered with the U.S. Securities and Exchange Commission. The funds must publish their daily net asset value and transact at that price. The mutual funds held by the Plan are considered to be actively traded.

Collective Investment Trusts: The fair value of the collective investment trusts are based on the net asset value (NAV) of participation units. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the trust less its liabilities. This practical expedient is not used when it is determined to be probable that the trusts will sell the investments for an amount different than the NAV. Participant transactions (purchases and sales) may occur daily. The trusts provide for daily redemptions by the Plan with no advance notice requirements and has redemption prices that are determined by the trust's net asset value per unit. If the Plan initiates a full redemption, the issuer reserves the right to require twelve months' notification in order to ensure that securities liquidations will be carried out in an orderly business manner. There are no unfunded commitments at December 31, 2021 and 2020.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2021:

		NAV-Based	
	<u>Level 1</u>	<u>Assets</u>	<u>Total</u>
Registered Investment Companies	\$ 5,101,484	\$ -	\$ 5,101,484
Total investments in the fair value hierarchy	5,101,484	-	5,101,484
Investments measured at NAV (a)	-	8,408,962	8,408,962
Total investments at fair value	<u>\$ 5,101,484</u>	<u>\$ 8,408,962</u>	<u>\$ 13,510,446</u>

BEST PLUMBING SPECIALTIES PROFIT SHARING PLAN
Notes to Financial Statements

(5) Fair value measurements (continued)

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

		NAV-Based	
	<u>Level 1</u>	<u>Assets</u>	<u>Total</u>
Registered Investment Companies	\$ 4,237,731	\$ -	\$ 4,237,731
Total investments in the fair value hierarchy	4,237,731	-	4,237,731
Investments measured at NAV (a)	-	6,614,753	6,614,753
Total investments at fair value	\$ 4,237,731	\$ 6,614,753	\$ 10,852,484

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy. The fair value amounts presented in this table for such investments are intended to permit reconciliation of the fair value hierarchy to the investments at fair value presented in the Statements of Net Assets Available for Benefits.

(6) Fully benefit-responsive investment contract

Beginning in 2020, the Plan has a traditional fully benefit-responsive guaranteed investment contract with Massachusetts Mutual Life Insurance Company. Effective December 31, 2020, this contract is administered by Great-West Life & Annuity Insurance Company (Great-West). Great-West maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issued is contractually obligated to repay the principal at a specified interest rate that is guaranteed to the Plan.

Because the guaranteed investment contract meets the criteria to be considered fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract is presented on the face of the Statements of Net Assets Available for Benefits at contract value. Contract value, as reported to the Plan by Great-West, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The contract value of the investment contract at December 31, 2021 and 2020 was \$1,926,961 and \$2,171,768, respectively.

BEST PLUMBING SPECIALTIES PROFIT SHARING PLAN
Notes to Financial Statements

(6) Fully benefit-responsive investment contract (continued)

Certain events limit the Plan's ability to transact at contract value with Great-West. Such events include the following: (a) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (b) changes to the plan's prohibition on competing investment options or deletion of equity wash provisions, (c) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the plan, or (d) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. Furthermore, certain events would allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Examples of such events include (a) an uncured breach of the Plan's investment guidelines, (b) a material amendment to the contract without the issuer's consent, (c) a violation of a material obligation under the contract, or (d) a material misrepresentation. The Plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with Plan participants or the issuer are probable of occurring. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

(7) Termination

Although it has not expressed any intent to do so, the Company has the right under the terms of the Plan to discontinue its match contributions at any time and to terminate the Plan subject to the provisions of ERISA.

(8) Tax status

The Plan adopted a volume submitter prototype plan sponsored by a third party administrator. The prototype plan received its latest opinion letter on March 31, 2014, in which the Internal Revenue Service stated that the Plan, as then designated, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is currently designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believes the Plan is qualified, and the related trust is tax-exempt.

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 an uncertain tax position that more likely than not would not be sustained upon examination by a tax authority. The Plan Administrator has evaluated the Plan's tax positions and has concluded that there are no uncertain positions taken or expected to be taken that would require adjustments to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. The Plan is generally no longer subject to income tax examinations by federal, state, or local tax authorities for years prior to 2018.

BEST PLUMBING SPECIALTIES PROFIT SHARING PLAN
Notes to Financial Statements

(9) Related Party and party-in-interest transactions

Plan investments were managed and administered by Great-West Life & Annuity Insurance Company for the year ended December 31, 2021. Due to this relationship, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for contract administration, investment advisory and management services totaled \$54,991 for the year ended December 31, 2021.

(10) Prohibited transactions

For the year ended December 31, 2021, employee deferrals totaling \$41,744, which includes loan repayments of \$1,423, were deposited late into the Plan by the Company. For the year ended December 31, 2020, employee deferrals totaling \$152,636, which includes loan repayments of \$12,806, were deposited late into the Plan by the Company. The late remittance of employee deferrals constitutes a prohibited transaction in accordance with the Department of Labor's regulations. There are additional late deposits in the amount of \$34,747 from previous years that remain uncorrected. The Company identified this matter in its annual reporting on Form 5500 and presented this matter on Schedule H, line 4a and in the supplemental schedule to the financial statements for the year ended December 31, 2021. The Company is in the process to determining the lost earnings on all of the late contributions and intends to contribute the lost earnings as soon as administratively possible.

(11) Operational Defect and Errors

It was discovered that a Plan provision was not properly applied in the operation of the Plan. The definition of compensation for participant and employer contributions as per the plan document was not properly applied when calculating contribution amounts. Three categories of compensation and certain 2021 bonuses were improperly excluded from the eligible compensation. Management reviewed these errors and determined that the most significant was the exclusion of the bonus compensation. The Company determined that the employer contribution amount due to participants is \$4,316 and will be depositing this amount into the Plan. Additionally, management intends to complete a detailed review of the other compensation errors and the Company will deposit any necessary funds into the Plan to make the affected participants and the Plan whole.

(12) Subsequent events

In preparing these financial statements, the Plan has evaluated events and transactions for potential recognition or disclosure through October 10, 2022, the date the financial statements were available to be issued. There were no subsequent events that required recording or disclosure in these financial statements.

SUPPLEMENTARY INFORMATION

**Best Plumbing Specialties Profit Sharing Plan
Schedule of Delinquent Participant Contributions
For the year ended December 31, 2021**

EIN - 11-2064672

Plan Number 001

Attachment to Schedule H (Form 5500), line 4(a)

Paydate	Participant Contributions Transferred Late to the Plan ***	Total Contributions that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
3/29/2019	\$ 4,325.86	\$ 4,325.86	\$ -	\$ -	\$ -
4/19/2019	30,420.88	30,420.88	-	-	-
1/17/2020	6,813.84	6,813.84	-	-	-
1/24/2020	52,694.74	52,694.74	-	-	-
1/31/2020	6,795.80	6,795.80	-	-	-
2/21/2020	34,893.18	34,893.18	-	-	-
3/13/2020	11,726.45	11,726.45	-	-	-
3/13/2020	71.01	71.01	-	-	-
3/20/2020	36,533.60	36,533.60	-	-	-
7/10/2020	78.15	78.15	-	-	-
7/17/2020	78.21	78.21	-	-	-
7/24/2020	81.32	81.32	-	-	-
7/24/2020	954.56	954.56	-	-	-
7/31/2020	81.39	81.39	-	-	-
8/14/2020	81.54	81.54	-	-	-
11/6/2020	847.96	847.96	-	-	-
12/4/2020	904.74	904.74	-	-	-
1/15/2021	36.92	36.92	-	-	-
4/23/2021	41,707.44	41,707.44	-	-	-

***Late participant loan repayments are included in the schedule above.

Best Plumbing Specialties Profit Sharing Plan
Schedule of Assets (Held at End of Year)
December 31, 2021

EIN - 11-2064672

Plan Number 001

Attachment to Schedule H (Form 5500), line 4(i)

Identity of issue, borrower, lessor, or similar party		Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost**	Current value
(A)	(B)	(C)	(D)	(E)
*	Massachusetts Mutual Life Insurance Co.	Guaranteed Stable Value Interest Contract	\$ -	\$ 1,926,961
	American Funds	American Funds Washington Mutual Investors Fund	-	659,316
	American Funds	American Funds Capital Income Builder Fund	-	226,171
	DFA Investment Group	DFA Emerging Markets Core Equity Fund	-	166,784
	PIMCO	PIMCO International Bond US Dollar Hedged Fund	-	241,001
*	Massachusetts Mutual Life Insurance Co.	Mass Mutual Select Equity Opportunities Fund	-	237,573
*	Massachusetts Mutual Life Insurance Co.	Mass Mutual Select Overseas Fund	-	179,573
*	Massachusetts Mutual Life Insurance Co.	Mass Mutual Select Blue Chip Growth Fund	-	892,473
	Vanguard	Vanguard 500 Index Fund	-	814,548
	Vanguard	Vanguard Mid Cap Index Fund	-	421,981
	Vanguard	Vanguard Small Cap Value Index Fund	-	105,455
	Vanguard	Vanguard Total Bond Market Index Fund	-	313,832
	Vanguard	Vanguard Total International Stock Index Fund	-	151,625
	Vanguard	Vanguard Small Cap Index Fund	-	230,346
	BlackRock	BlackRock High Yield Bond Fund	-	402
	DFA Investment Group	DFA Real Estate Sector Portfolio Fund	-	3,603
	Invesco Funds	Invesco Global Opportunities Fund	-	2,514
	JP Morgan	JPMorgan Small Cap Growth Fund	-	2,192
	MFS	MFS International Growth Fund	-	2,098
*	Massachusetts Mutual Life Insurance Co.	Mass Mutual Select Mid Cap Growth Fund	-	83,288
	Vanguard	Vanguard Mid Cap Value Index Fund	-	37,247
*	Massachusetts Mutual Life Insurance Co.	Mass Mutual Inflation-Protected and Income Fund	-	801
	Fidelity	Fidelity Advisor Total Bond Fund	-	328,661
	Wilmington Trust	Index Select Aggressive 2025	-	2,028,308
	Wilmington Trust	Index Select Aggressive 2035	-	1,417,854
	Wilmington Trust	Index Select Aggressive 2045	-	1,411,440
	Wilmington Trust	Index Select Aggressive 2055	-	314,322
	Wilmington Trust	Index Select Aggressive Retirement	-	2,998,976
	Wilmington Trust	Index Select Moderate 2025	-	48,530
	Wilmington Trust	Index Select Moderate 2035	-	57,351
	Wilmington Trust	Index Select Moderate 2045	-	3,722
	Wilmington Trust	Index Select Moderate 2055	-	81,174
	Wilmington Trust	Index Select Moderate Retirement	-	47,285
		Notes receivable from participants with interest rates ranging from		
*	Participant loans	3.25% to 5.50%	-	131,544
Total assets held for investment			\$ -	\$ 15,568,951

* Parties in Interest

** Cost is not required for participant directed investments.

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