

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>KATTEN MUCHIN ROSENMAN LLP CASH BALANCE PENSION 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>014</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2010</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>36-2796532</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>312-902-5200</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>541110</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>014</u>	1c Effective date of plan <u>01/01/2010</u>		2b Employer Identification Number (EIN) <u>36-2796532</u>		2c Plan Sponsor's telephone number <u>312-902-5200</u>		2d Business code (see instructions) <u>541110</u>	
1b Three-digit plan number (PN) ▶	<u>014</u>										
1c Effective date of plan <u>01/01/2010</u>											
2b Employer Identification Number (EIN) <u>36-2796532</u>											
2c Plan Sponsor's telephone number <u>312-902-5200</u>											
2d Business code (see instructions) <u>541110</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>KATTEN MUCHIN ROSENMAN LLP</u> <u>525 W. MONROE STREET, SUITE 1900</u> <u>CHICAGO, IL 60661-3693</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.	12/16/2022	BENJAMIN LEWIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	158
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)	139
a(2) Total number of active participants at the end of the plan year		6a(2)	142
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	12
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	154
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	1
f Total. Add lines 6d and 6e		6f	155
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1C 3B 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

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

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

A Name of plan <u>KATTEN MUCHIN ROSENMAN LLP CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>014</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>KATTEN MUCHIN ROSENMAN LLP</u>	D Employer Identification Number (EIN) <u>36-2796532</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2021</u>	
2 Assets:	
a Market value	2a <u>88678835</u>
b Actuarial value	2b <u>88678835</u>
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment.....	(1) Number of participants <u>0</u> (2) Vested Funding Target <u>0</u> (3) Total Funding Target <u>0</u>
b For terminated vested participants.....	<u>20</u> <u>3682455</u> <u>3682455</u>
c For active participants	<u>139</u> <u>74435712</u> <u>74435712</u>
d Total.....	<u>159</u> <u>78118167</u> <u>78118167</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>5.23</u> %
6 Target normal cost.....	
a Present value of current plan year accruals.....	6a <u>14767780</u>
b Expected plan-related expenses	6b <u>523000</u>
c Total (line 6a + line 6b)	6c <u>15290780</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>10/04/2022</u> Date
Signature of actuary		
<u>CAROLINE CAMPBELL</u> Type or print name of actuary		<u>20-08659</u> Most recent enrollment number
<u>PRICEWATERHOUSECOOPERS LLP</u> Firm name		<u>517-862-1551</u> Telephone number (including area code)
<u>1420 5TH AVE</u> <u>#2800</u> <u>SEATTLE, WA 98101</u> Address of the firm		

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

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

Schedule SB (Form 5500) 2021
v. 201209

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of _____ %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		9184650
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>4.84</u> %		444537
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		9629187
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	113.51 %
15 Adjusted funding target attainment percentage	15	113.51 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	110.39 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/28/2022	16355722	0			
Totals ▶			18(b)	16355722	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	15290911

20 Quarterly contributions and liquidity shortfalls:

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

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.36 %	3rd segment: 6.11 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions)	☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....	31a	15290780	
b Excess assets, if applicable, but not greater than line 31a	31b	10560668	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	0		0
b Waiver amortization installment	0		0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	4730112	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	4730112	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	15290911	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	10560799	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2021
		This Form is Open to Public Inspection.

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan KATTEN MUCHIN ROSENMAN LLP CASH BALANCE PENSION PLAN	B Three-digit plan number (PN) ▶	014
C Plan sponsor's name as shown on line 2a of Form 5500 KATTEN MUCHIN ROSENMAN LLP	D Employer Identification Number (EIN) 36-2796532	

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)

FIDELITY INST ASSET MGMT TRST CO

20-4659714

(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 51	NONE	279792	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PRICEWATERHOUSECOOPERS LLP

13-4008324

(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?
11 50	NONE	113610	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SCHWAB RETIREMENT PLAN SERVICE

34-1479833

(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?
21 50	NONE	32249	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

CAPFINANCIAL PARTNERS, LLC

26-0058143

(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 51	NONE	15000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

GRANT THORNTON LLP

36-6055558

(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?
10 50	NONE	5035	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

Part II Information on Participating Plans (to be completed by DFEs)

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

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

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 <u>01/01/2021</u> and ending <u>12/31/2021</u>		
A Name of plan <u>KATTEN MUCHIN ROSENMAN LLP CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>014</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>KATTEN MUCHIN ROSENMAN LLP</u>	D Employer Identification Number (EIN) <u>36-2796532</u>	

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	11095	62851
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	16680762	16355722
(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)		
(9) Value of interest in common/collective trusts.....	1c(9)	72241362	76351380
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	88933219	92769953

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	88933219	92769953
--	-----------	----------	----------

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	16355722	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B), (C), and line 2a(2)	2a(3)		16355722
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		0
(2) Dividends: (A) Preferred stock.....	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B), and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		2871077
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		19226799
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	14930791	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		14930791
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)	118645	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)	294792	
(4) Other.....	2i(4)	45837	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		459274
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		15390065
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		3836734
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: GRANT THORNTON LLP

(2) EIN: 36-6055558

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

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

Part IV Compliance Questions

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

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		15000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
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 436549 _____.			

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 KATTEN MUCHIN ROSENMAN LLP CASH BALANCE PENSION PLAN	B Three-digit plan number (PN) ► 014
C Plan sponsor's name as shown on line 2a of Form 5500 KATTEN MUCHIN ROSENMAN LLP	D Employer Identification Number (EIN) 36-2796532

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 42-1558009		
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	39

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☒ N/A

Part III	Amendments
-----------------	-------------------

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year.....

15a

b The corresponding number for the second preceding plan year.....

15b

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year.....

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

- 20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☒ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation _____

Financial Statements and Report of
Independent Certified Public
Accountants

Katten Muchin Rosenman LLP
Cash Balance Pension Plan

December 31, 2021 and 2020

Contents

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Qualified Plan Administration and Investment Committee
Katten Muchin Rosenman LLP Cash Balance Pension Plan

Scope and nature of the ERISA Section 103(a)(3)(C) audit for the 2021 financial statements

We have performed an audit of the financial statements of Katten Muchin Rosenman LLP Cash Balance Pension Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements ("2021 financial statements").

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

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

Opinion on the 2021 financial statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section

- The amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for opinion on the 2021 financial statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (US GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of management for the 2021 financial statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern 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 2021 financial statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 US GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with US GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other matters

2021 supplemental schedules required by ERISA

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

procedures in accordance with US GAAS. For information included in the 2021 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 2021 supplemental schedules, we evaluated whether the 2021 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 2021 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 2021 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).

Auditor's report on the 2020 financial statements

We were engaged to audit the 2020 financial statements of the Plan. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated October 13, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Grant Thornton LLP

Chicago, Illinois
October 17, 2022

Katten Muchin Rosenman LLP
Cash Balance Pension Plan

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31,

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash and cash equivalents	\$ 62,851	\$ 11,095
Investments, at fair value	76,351,380	72,241,362
Employer contributions receivable	<u>16,355,722</u>	<u>16,680,762</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 92,769,953</u></u>	<u><u>\$ 88,933,219</u></u>

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

Katten Muchin Rosenman LLP
Cash Balance Pension Plan

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years ended December 31,

	<u>2021</u>	<u>2020</u>
Investment income		
Net appreciation in fair value of investments	\$ 2,871,077	\$ 4,794,383
Interest and dividend income	<u>-</u>	<u>96</u>
Net investment income	<u>2,871,077</u>	<u>4,794,479</u>
Employer contributions	16,355,722	16,680,762
Benefits paid to participants	14,930,791	20,782,545
Administrative expenses	<u>459,274</u>	<u>523,001</u>
Total deductions and expenses	<u>15,390,065</u>	<u>21,305,546</u>
NET INCREASE	3,836,734	169,695
Net assets available for benefits		
Beginning of year	<u>88,933,219</u>	<u>88,763,524</u>
End of year	<u><u>\$ 92,769,953</u></u>	<u><u>\$ 88,933,219</u></u>

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

**Katten Muchin Rosenman LLP
Cash Balance Pension Plan**

NOTES TO FINANCIAL STATEMENTS

December 31, 2021 and 2020

NOTE A - DESCRIPTION OF THE PLAN

The following brief description of the Katten Muchin Rosenman LLP Cash Balance Pension Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General

Effective January 1, 2010, Katten Muchin Rosenman LLP (the Firm) established the Plan to provide additional retirement benefits for eligible partners (as defined). The Plan is a defined benefit pension plan covering U.S.-based capital partners of the Firm. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). Effective April 28, 2020, the Plan was amended to suspend entry of new participants into the Plan. As of December 3, 2020, the Plan was amended to allow for entry of new participants into the plan.

Charles Schwab Trust Company has custody of the investments and is designated as trustee of the Plan.

Eligibility

Participation in the Plan is limited to, and required of, all U.S.-based capital partners of the Firm. A capital partner becomes an active participant on the day he or she is classified as a capital partner, as defined by the Plan agreement.

Contributions

Subject to the provisions of the Plan agreement, the Firm intends to contribute to the Plan such amounts as are required to fund the benefits accrued under the Plan. Each year, within the time prescribed by law for the deduction of such contributions under the Internal Revenue Code (IRC), the Firm shall contribute amounts sufficient to meet funding standards, as required under ERISA.

Benefits

The benefit to which a participant is entitled is determined by the balance in the participant's cash balance account. Each year, the cash balance account is credited with the service credit stipulated by the Plan benefit schedule that applies to the participant and an interest credit at a rate determined under the Plan. The normal benefit under the Plan is an annual retirement income, commencing on the participant's normal retirement date and payable during his or her lifetime. Payment of retirement income shall be made to a participant in the form of a life annuity, joint and survivor annuity or optional survivor annuity, depending on whether the participant is legally married on the date as of which such payments commence, or in a lump sum. A participant who is not legally married on the date such payments commence, or a participant who elects not to receive a joint and survivor annuity, shall receive a retirement income or deferred vested benefit in accordance with the Plan payable during his or her lifetime, with the last payment to be made for the year in which his or her death occurs. A participant whose association with the Firm is terminated for any reason other than his or her death before retirement will be entitled to a deferred vested benefit commencing on his or her normal retirement date and payable in accordance with the provisions in the Plan. Each participant may designate any person or persons to whom any death benefits payable under the Plan are to be distributed. Effective April 30, 2020, the Plan was amended to change the allowable age for in-service withdrawals from 62 to 59½.

**Katten Muchin Rosenman LLP
Cash Balance Pension Plan**

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2021 and 2020

Administration

All costs, charges and expenses reasonably incurred by the Plan will be paid from the trust fund unless paid by the Firm. Certain management and legal services are provided to the Plan without charge by the Firm.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan were prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated Plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Administrative Expenses

All expenses are paid from either the Plan assets or by the Firm.

Payment of Benefits

Benefit payments are recorded when paid.

NOTE C - FAIR VALUE MEASUREMENTS

The Financial Accounting Standards Board has issued guidance that 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 fair value 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 are described as follows:

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

Level 2 - Inputs to the valuation methodology include the following:

- 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.

**Katten Muchin Rosenman LLP
Cash Balance Pension Plan**

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2021 and 2020

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.

However, the determination of what constitutes observable requires judgment by the Plan's management. Plan management considers observable data to be market data that is readily available, regularly distributed or updated, reliable and verifiable, not proprietary, and provided by multiple independent sources that are actively involved in the relevant market. The categorization of an investment within the fair value hierarchy is based on the pricing transparency of the investment and does not necessarily correspond to Plan management's perceived risk of that investment.

The following is a description of the valuation methodologies used for assets measured at fair value:

Collective Trust

Valued at the net asset value (NAV) provided by the administrator of the fund. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. The NAV's unit price is quoted on a private market that is not active. Investments may be redeemed daily and there are no restrictions. This investment has no unfunded commitment as of December 31, 2021. This investment files as a direct filing entity.

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

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

	2021				
	Level 1	Level 2	Level 3	NAV	Total
Collective trust fund measured at NAV	\$ -	\$ -	\$ -	\$ 76,351,380	\$ 76,351,380

	2020				
	Level 1	Level 2	Level 3	NAV	Total
Collective trust fund measured at NAV	\$ -	\$ -	\$ -	\$ 72,241,362	\$ 72,241,362

**Katten Muchin Rosenman LLP
Cash Balance Pension Plan**

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2021 and 2020

NOTE D - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated Plan benefits are those future periodic payments and lump-sum distributions that are attributable under the Plan's provisions to the service participants have rendered. Accumulated Plan benefits include benefits expected to be paid to (1) retired or terminated participants or their beneficiaries, (2) beneficiaries of participants who have died and (3) present participants or their beneficiaries. Benefits payable under all circumstances (retirement, death, disability and termination of employment) are included, to the extent they are deemed attributable to participant service rendered to the valuation date. The Plan's valuation date is as of the beginning of the year.

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

The actuarial valuation uses the beginning of year method. Therefore, the accumulated plan benefits as of December 31, 2020 are presented using information provided by the actuary as of January 1, 2021. Had the valuations been performed as of December 31, there would be no material differences.

The actuarial present value of accumulated plan benefits as of December 31, 2020 was as follows:

Vested benefits	<u>\$ 88,466,759</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 88,466,759</u>

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

Actuarial present value of accumulated plan benefits at December 31, 2019	\$ 87,802,786
Net experience gains and losses	21,446,518
Benefits paid	<u>(20,782,545)</u>
Actuarial present value of accumulated plan benefits at December 31, 2020	<u>\$ 88,466,759</u>

**Katten Muchin Rosenman LLP
Cash Balance Pension Plan**

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2021 and 2020

The significant actuarial assumptions used in the valuations as of December 31, 2020 and 2019 were as follows:

Discount rate used in determining present value of accumulated Plan benefits	2020 - Graded by valuation year: 2.25% for 2021, 2.35% for 2022, 2.45% for 2023, 2.55% for 2024, 2.75% for 2025, and 2.75% for 2026 and thereafter 2019 - Graded by valuation year: 2.90% for 2020, 2.92% for 2021, 2.94% for 2022, 2.96% for 2023, 2.98% for 2024, and 3.00% for 2025 and thereafter
Assumed retirement age	62
Mortality assumptions	2020 - Static annuitant and non-annuitant RP 2006 mortality tables for males and females, adjusted for mortality improvements using projection Scale MP-2019, for plan years beginning in 2021. No post-retirement mortality is assumed as all participants are assumed to elect a lump-sum. 2019 - Static annuitant and non-annuitant RP 2006 mortality tables for males and females, adjusted for mortality improvements using projection Scale MP-2018, for plan years beginning in 2020. No post-retirement mortality is assumed as all participants are assumed to elect a lump-sum.

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

NOTE E - FUNDING POLICY

The Plan is funded by the Firm through contributions that are payable at such intervals and in such amounts as the partners of the Firm determine, but not less than the minimum required by law. Contributions are irrevocable and are held by the trustee in accordance with the provisions of the Plan to provide benefits and pay the expenses of the administration of the Plan. The contributions for 2021 and 2020 were based on a recommendation by the Plan's actuary and satisfied the minimum funding requirements of ERISA.

NOTE F - PLAN TERMINATION

Although it has not expressed any intent to do so, the Firm has the right to discontinue contributions and terminate the Plan, subject to the provisions of the IRC. In the event of termination, the trustee is required to segregate the proportionate interests the participants have in the trust fund. The Plan's benefits are insured by the Pension Benefit Guaranty Corporation (payments of all non-forfeitable basic benefits are guaranteed, subject to certain limitations of ERISA).

**Katten Muchin Rosenman LLP
Cash Balance Pension Plan**

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2021 and 2020

NOTE G - RISK AND UNCERTAINTIES

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

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

NOTE H - INCOME TAX STATUS

The Plan has been designed to meet the requirements of Section 401(a) of the IRC (the Code) and, therefore, the Trust is exempt from federal income taxes under Section 501(a) of the IRC. The Program received a favorable determination letter from the Internal Revenue Service (the IRS) dated October 14, 2014, indicating that the Plan is in compliance with the requirements of the Code. The Plan has been amended since the date of the last determination letter; however, the Plan administrator believes the Plan is designed and currently operated in compliance with the applicable requirements of the IRC.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS or other applicable taxing authorities. The Plan administrator has analyzed the tax positions taken by the organization and has concluded that as of December 31, 2021 and 2020, there are no uncertain positions taken or expected to be taken that would require recognition of a tax liability or financial statement disclosure. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE I - INFORMATION CERTIFIED BY THE CUSTODIAN

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Charles Schwab, asset custodian of the Plan, has certified that the following information included in the accompanying financial statements and supplemental schedules is complete and accurate:

- Cash and cash equivalents and investments as of December 31, 2021 and 2020, as shown in the statements of net assets available for benefits.
- Net investment income, as shown in the statements of changes in net assets available for benefits for the years ended December 31, 2021 and 2020.
- Schedule H, line 4i - schedule of assets (held at end of year) as of December 31, 2021.
- Schedule H, line 4j - schedule of reportable transactions for the year ended December 31, 2021.

**Katten Muchin Rosenman LLP
Cash Balance Pension Plan**

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2021 and 2020

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

NOTE J - PARTY-IN-INTEREST TRANSACTIONS

The Plan investments are managed by Charles Schwab. Charles Schwab is the current custodian defined by the Plan. Investment transactions and fees associated with these transactions between the Plan and Charles Schwab qualify as party-in-interest transactions.

NOTE K - SUBSEQUENT EVENTS

Plan management evaluated the Plan's December 31, 2021 financial statements for subsequent events through October 17, 2022, the date the financial statements were available to be issued. There were no subsequent events that required recognition or additional disclosure.

SUPPLEMENTAL SCHEDULES

Katten Muchin Rosenman LLP
Cash Balance Pension Plan

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

December 31, 2021

(a)	(b) Identity of Issuer/ (c) Description of Investment	(d) Cost	(e) Current Value
	Collective trust		
	Fidelity Pyramis 30/70 Commingled Pool	\$ 63,927,878	\$ 76,351,380
	Total investments	<u>\$ 63,927,878</u>	<u>\$ 76,351,380</u>



TRUST BANK

KATTEN MUCHIN ROSENMAN CASH BAL PL
ACCOUNT NUMBER: 801707
REPORTING PERIOD: 12/31/20 TO 12/31/21
PAGE : 47

SCHEDULE OF REPORTABLE 5% TRANSACTIONS
BY ISSUE
COMPUTED ON A 12/31/20 VALUE OF \$72,252,457.42

TRADE DATE	SHARES/PV	PURCHASE/SALE PRICE	TRANSACTION EXPENSE	PURCHASE/SALE PROCEEDS	COST/ADJUSTED HISTORICAL COST
-----	-----	-----	-----	-----	-----
KATTEN MUCHIN COMMINGLED FUND					
TICKER: PYR3070					
=====					
1/27/21	373.972	SOLD	13.37	0.00	4,193.85
2/ 5/21	4,896.470	SOLD	13.40	0.00	54,910.74
4/15/21	1,477.037	SOLD	13.50	0.00	16,564.01
4/23/21	137.371	SOLD	13.53	0.00	1,540.53
4/30/21	1,237,445.252	PURCHASED	13.48	-16,680,762.00	16,680,762.00
6/ 7/21	561.482	SOLD	13.61	0.00	6,534.68
5/28/21	5,206.354	SOLD	13.58	0.00	60,592.92
6/24/21	652,614.087	SOLD	13.62	0.00	7,595,294.89
8/ 4/21	5,286.029	SOLD	13.84	0.00	61,520.20
8/26/21	93,930.636	SOLD	13.84	0.00	1,093,189.52
9/ 2/21	618.580	SOLD	13.94	0.00	7,199.20
9/23/21	153,708.578	SOLD	13.78	0.00	1,788,900.97
10/12/21	1,000.589	SOLD	13.58	0.00	11,645.12
10/26/21	131,514.705	SOLD	13.76	0.00	1,530,602.83
11/ 4/21	5,444.625	SOLD	13.84	0.00	63,365.98
12/ 6/21	7,423.894	SOLD	13.73	0.00	86,401.24
12/28/21	63,457.689	SOLD	13.90	0.00	738,537.32
			0.00	32,122,583.01	

T

Katten Muchin Rosenman LLP Cash Balance Pension Plan
EIN: 36-2796532 PN:014
Schedule SB, line 26 - Schedule of Active Participant Data

A. Age and Service Distribution of Active Members

Attained Age	Under 1 year		1 to 4 years		5 to 9 years		10 to 14 years		15 to 19 years		20 to 24 years		25 to 29 years		30 to 34 years		35 to 39 years		Over 40 years		Total	
	No.	Avg. CB	No.	Avg. CB	No.	Avg. CB	No.	Avg. CB	No.	Avg. CB	No.	Avg. CB	No.	Avg. CB	No.	Avg. CB	No.	Avg. CB	No.	Avg. CB	No.	Avg. CB
<25																						
25-29																						
30-34																						
35-39							1														1	
40-44	2		3		3		4														12	
45-49	1		5		6		7														19	
50-54			3		11		12														26	
55-59	1		2		5		14														22	
60-64			5		1		21														27	
65-69			1		2		20														23	
70&Up					1		8														9	
Total	4		19		29		87														139	

¹ Credited Service based on Plan Participation.

Katten Muchin Rosenman LLP Cash Balance Pension Plan
EIN: 36-2796532 PN: 014
Schedule SB, Part V - Statement of Actuarial Assumptions / Methods

A. Actuarial Assumptions for Funding Purposes

Pre-Retirement Mortality	The prescribed 2021 static mortality table, with separate rates for annuitants and non-annuitants, in accordance with Treasury regulations 1.430(h)(3). Based on the RP-2014 mortality table adjusted back to 2006 using projection scale MP-2014, and then projected forward using scale MP-2019.		
Expenses	\$523,000 for 2021.		
Withdrawal	None.		
Retirement (Not-at-risk funding target)	Active participants are assumed to retire at age 62, or at the end of the Plan Year, if older.		
Disability	None.		
Valuation Interest Rate	Segment rates under IRC §430(h)(2)(C):		
		<u>ARPA¹</u>	<u>Pre-ARPA²</u>
	1st Segment:	4.75%	1.75%
	2nd Segment:	5.36%	3.04%
	3rd Segment:	6.11%	3.65%
Salary Scale	None.		
IRS Section 415(b) Limit	For 2021, the maximum benefit limitation is \$230,000.		
Form of Payment	It has been assumed that benefits will be paid in the form of a single lump sum.		
Maximum Compensation	Compensation was limited to \$290,000 for 2021 for the purposes of calculating benefits.		

¹ Used for minimum funding purposes.

² Used for maximum tax deductible contribution purposes.

Katten Muchin Rosenman LLP Cash Balance Pension Plan
EIN: 36-2796532 PN: 014
Schedule SB, Part V - Statement of Actuarial Assumptions / Methods

New Entrants	Associates or Capital Partners employed on the valuation date and who become participants during the year are not included.
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Decrement Timing	Beginning of the year.
-------------------------	------------------------

Cash Balance Interest Crediting Rate	Graded by valuation year: 2.25% starting in 2021 grading up 0.10% per year to ultimate rate of 2.75% in 2026.
---	---

Changes Since the Prior Valuation

Valuation Interest Rate	The segment rates were updated for the 2021 Plan Year pursuant to prescribed segment rates under ARPA.
--------------------------------	--

Pre-retirement Mortality	The mandated mortality tables were updated in accordance with Treasury regulations 1.430(h)(3).
---------------------------------	---

Administrative Expenses	The expense load increased from \$306,000 to \$523,000 based on the expenses paid out of the trust in 2020.
--------------------------------	---

Cash Balance Interest Crediting Rate	The interest crediting rate schedule was updated to reflect the updated best estimate of future expectations
---	--

Katten Muchin Rosenman LLP Cash Balance Pension Plan
EIN: 36-2796532 PN: 014
Schedule SB, Part V - Statement of Actuarial Assumptions / Methods

B. Assumptions Rationale

Valuation Interest Rates	The interest rate assumption used is prescribed by IRC section 430(h) subject to specified elections by the plan sponsor.
Mortality	The pre-retirement mortality assumption used is prescribed by IRC 430(h) subject to specified elections by the plan sponsor. No post-retirement mortality is assumed as all participants are assumed to elect a lump sum.
Probablity of Termination	No termination rates are assumed as all participants are 100% vested at all times and are assumed to take a lump sum equal to their cash balance account upon retirement.
Retirement	The assumption that all participants are assumed to retire at age 62 (Normal Retirement Age) or at the end of the Plan Year, if older, is based on the plan sponsor's historical experience and expectations for the future with periodic monitoring of observed gains and losses caused by retirement patterns different than assumed.
Form of Payment	100% of participants are assumed to elect a lump sum. This assumption was based on best expectations given plan provisions. Alternative forms of payment are not expected to generate material actuarial gains or losses.
Expense Load	The expense load was elected by Katten and determined based on the expenses paid out of the trust in the prior plan year.
Marriage Assumption	This assumption is not applicable as all participants are assumed to elect a lump sum.
Cash Balance Interest Crediting Rate	This assumption reflects the Plan's historical investment strategy in the near term and grades up to reflect long term expectations net of the 25 basis point hold back.

Katten Muchin Rosenman LLP Cash Balance Pension Plan
EIN: 36-2796532 PN: 014
Schedule SB, Part V - Statement of Actuarial Assumptions / Methods

C. Actuarial Methods for Funding Purposes

1. Actuarial Cost Method

The actuarial cost method is the Unit Credit Actuarial Cost Method.

Under this cost method, the target liability is defined as the present value of the accrued benefits on the valuation date. The funding shortfall is the excess, if any, of the amount by which the target liability exceeds the actuarial value of Plan Assets.

The target normal cost, determined on the valuation date, is the amount required to fund the benefit expected to be earned in the current year.

2. Asset Valuation Method

Market Value, including discounted contributions receivable.

3. Changes Since the Prior Valuation

None.

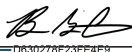
Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the 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 01/01/2021 and ending 12/31/2021	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☒ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan KATTEN MUCHIN ROSENMAN LLP CASH BALANCE PENSION PLAN
1b	Three-digit plan number (PN) ▶ 014
1c	Effective date of plan 01/01/2010
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) KATTEN MUCHIN ROSENMAN LLP 525 W. MONROE STREET, SUITE 1900 CHICAGO IL 60661-3693
2b	Employer Identification Number (EIN) 36-2796532
2c	Plan Sponsor's telephone number 312-902-5200
2d	Business code (see instructions) 541110

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

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

SIGN HERE	DocuSigned by:  D630278F23FE4E9...	12/16/2022 3:42 PM CST	BENJAMIN LEWIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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	158
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)	139
a(2) Total number of active participants at the end of the plan year		6a(2)	142
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	12
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	154
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	1
f Total. Add lines 6d and 6e		6f	155
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1C 3B 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ 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) ☐ 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 _____



TRUST BANK

KATTEN MUCHIN ROSENMAN CASH BAL PL

ACCOUNT NUMBER: 801707

REPORTING PERIOD: 12/31/20 TO 12/31/21

PAGE : 47

SCHEDULE OF REPORTABLE 5% TRANSACTIONS
BY ISSUE
COMPUTED ON A 12/31/20 VALUE OF \$72,252,457.42

TRADE DATE	SHARES/PV	PURCHASE/SALE PRICE	TRANSACTION EXPENSE	PURCHASE/SALE PROCEEDS	COST/ADJUSTED HISTORICAL COST
-----	-----	-----	-----	-----	-----
KATTEN MUCHIN COMMINGLED FUND					
TICKER: PYR3070					
=====					
1/27/21	373.972	SOLD	13.37	0.00	5,000.00
2/ 5/21	4,896.470	SOLD	13.40	0.00	65,612.70
4/15/21	1,477.037	SOLD	13.50	0.00	19,940.00
4/23/21	137.371	SOLD	13.53	0.00	1,858.63
4/30/21	1,237,445.252	PURCHASED	13.48	0.00	-16,680,762.00
6/ 7/21	561.482	SOLD	13.61	0.00	7,641.77
5/28/21	5,206.354	SOLD	13.58	0.00	70,702.29
6/24/21	652,614.087	SOLD	13.62	0.00	8,888,603.86
8/ 4/21	5,286.029	SOLD	13.84	0.00	73,158.64
8/26/21	93,930.636	SOLD	13.84	0.00	1,300,000.00
9/ 2/21	618.580	SOLD	13.94	0.00	8,623.01
9/23/21	153,708.578	SOLD	13.78	0.00	2,118,104.21
10/12/21	1,000.589	SOLD	13.58	0.00	13,588.00
10/26/21	131,514.705	SOLD	13.76	0.00	1,809,642.34
11/ 4/21	5,444.625	SOLD	13.84	0.00	75,353.61
12/ 6/21	7,423.894	SOLD	13.73	0.00	101,930.07
12/28/21	63,457.689	SOLD	13.90	0.00	882,061.88
T				0.00	32,122,583.01

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning	01/01/2021	and ending	12/31/2021
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► **Round off amounts to nearest dollar.**

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

A Name of plan Katten Muchin Rosenman LLP Cash Balance Pension Plan	B Three-digit plan number (PN)	014
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF KATTEN MUCHIN ROSENMAN LLP	D Employer Identification Number (EIN) 36-2796532	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500		

Part I	Basic Information			
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2021</u>			
2	Assets:			
	a Market value	2a	88,678,835	
	b Actuarial value	2b	88,678,835	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
	a For retired participants and beneficiaries receiving payment.....	0	0	0
	b For terminated vested participants.....	20	3,682,455	3,682,455
	c For active participants	139	74,435,712	74,435,712
	d Total.....	159	78,118,167	78,118,167
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
	a Funding target disregarding prescribed at-risk assumptions	4a		
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b		
5	Effective interest rate	5	5.23%	
6	Target normal cost.....			
	a Present value of current plan year accruals.....	6a	14,767,780	
	b Expected plan-related expenses	6b	523,000	
	c Total (line 6a + line 6b)	6c	15,290,780	

Statement by Enrolled Actuary

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

SIGN HERE	Caroline Campbell <i>CBC</i> Signature of actuary	10/04/2022 Date 2008659 Most recent enrollment number 517-862-1551 Telephone number (including area code)
Caroline Campbell Type or print name of actuary		
PRICEWATERHOUSECOOPERS LLP Firm name		
1420 5th Ave #2800 Seattle WA 98101 Address of the firm		

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.36 %	3rd segment: 6.11 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions)	☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....	31a	15,290,780	
b Excess assets, if applicable, but not greater than line 31a	31b	10,560,668	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	4,730,112	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	4,730,112	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	15,290,911	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	10,560,799	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

Katten Muchin Rosenman LLP Cash Balance Pension Plan**EIN: 36-2796532 PN:014****Schedule SB, line 22 - Weighted Average Retirement Age**

Description of Weighted Average Retirement Age

Each employee is assumed to retire at the later of age 62 or the end of the Plan Year, if older. The proportion of employees expected to retire at each potential age, given the census as of January 1, 2021, is shown below. The weighted average retirement age is 64.

Age	Active	Rate	Retirements	Weighted Age
(1)	(2)	(3)	(4) = (2) x (3)	(5) = (1) x (4)
62	96.00	1.00	96.00	5,952.00
63	0.00	1.00	0.00	0.00
64	6.00	1.00	6.00	384.00
65	5.00	1.00	5.00	325.00
66	4.00	1.00	4.00	264.00
67	12.00	1.00	12.00	804.00
68	4.00	1.00	4.00	272.00
69	3.00	1.00	3.00	207.00
70	0.00	1.00	0.00	0.00
71	0.00	1.00	0.00	0.00
72	2.00	1.00	2.00	144.00
73	4.00	1.00	4.00	292.00
74	0.00	1.00	0.00	0.00
75	0.00	1.00	0.00	0.00
76	1.00	1.00	1.00	76.00
77	0.00	1.00	0.00	0.00
78	1.00	1.00	1.00	78.00
79	0.00	1.00	0.00	0.00
80	0.00	1.00	0.00	0.00
81	0.00	1.00	0.00	0.00
82	1.00	1.00	1.00	82.00
Total			139	8,880.00
Average				63.88

Katten Muchin Rosenman LLP Cash Balance Pension Plan

EIN: 36-2796532 PN: 014

Schedule SB, Part V - Summary of Plan Provisions

Plan Name	Katten Muchin Rosenman LLP Cash Balance Pension Plan.
Effective Date	January 1, 2010. The latest amendment recognized was adopted April 14, 2021 and effective May 1, 2021.
Eligible Employees	An individual who is a Capital Partner or a licensed attorney who is an employee of a professional corporation that is a Capital Partner.
Employer	Katten Muchin Rosenman LLP, an Illinois partnership governed by the Partnership Agreement, or any successor partnership, limited liability company, corporation or other business entity by merger, consolidation, purchase, or otherwise, that elects to adopt the Plan.
Entry Date	The date on which an Eligible Employee becomes a Participant in the Plan.
Participation Date	Each Eligible Employee who is employed by the Employer on the date on which this Plan is adopted shall become a Participant as of the 2010 Entry Date. If an individual becomes an Eligible Partner after the Effective Date, he or she shall become an Active Participant on the day he or she is classified as a Capital Partner.
Vesting	Participants are always 100% vested in their Account balance.
Normal Retirement Age	Age 62.
Normal Retirement	An annuity starting date coincident with or next following the date on which the participant attains Normal Retirement Age.
Late Retirement	The first date coincident with, or next following, the date upon which a participant terminates employment from the Employer after his Normal Retirement Date.
Account	An Account shall be established for each Participant. The Account shall be credited with Retirement Credits and credited or debited with Earnings Credits.
Accrued Benefit	Lump sum amount equal to the Participant's Notional Account. At Normal Retirement Date, the Accrued Benefit equals the sum of all Retirement Credits and Earnings Credits that have been credited to the Participant's Notional Account.

Katten Muchin Rosenman LLP Cash Balance Pension Plan

EIN: 36-2796532 PN: 014

Schedule SB, Part V - Summary of Plan Provisions

Retirement Credit

Each Plan Year, each Active Participant's Account shall be credited with a "Retirement Credit" equal to the product of (a) and (b);

(a) The amount based on the Eligible Partner's attained age and Permanent Capital Points as of the last day of such Plan year, or the Eligible Partner's date of termination from employment, if earlier;

(b) The Months of Service for Benefit Accrual credited to the Eligible Partner for such Plan Year divided by 12.

Earnings Credit

As of each Computation Date, the Participant's Account shall be credited with earnings (or debited with losses) based on the actual rate of return on the Plan's Assets, reduced by 0.50% per year for periods prior to March 1, 2016 and reduced by 0.25% per year for periods after March 1, 2016, for the Computation Period ending on the Computation Date.

Actuarial Equivalent

For the purposes of determining an Actuarially Equivalent annuity form of distribution other than the Single Life Annuity, an interest rate of five percent shall be used. Actuarial Equivalence shall always be determined using an interest rate and mortality table that are suitable for purposes of Code Section 417.

Normal Form of Benefit

The Normal Form of Benefit payment for a Participant, who is not married, is a straight life annuity payable to the Participant for his life. The Normal Form of Benefit payment for a Participant, who is married, is a Qualified Joint and Survivor Annuity that is the Actuarial Equivalent of the Normal Form for a Participant who is not married.

Pre-Retirement Death Benefit

If a Participant dies before his or her Annuity Starting Date or after such date without a distribution election, a Single Life Annuity, where such annuity is the Actuarial Equivalent of the Participant's Account balance, shall be payable to the Participant's Spouse or Beneficiary.

Changes Since the Prior Valuation

Ammendments 13 and 14 to the Plan were incorporated into the January 1, 2021 valuation.

Katten Muchin Rosenman LLP Cash Balance Pension Plan
EIN: 36-2796532 PN: 014
Schedule SB, Part V - Summary of Plan Provisions

	Permanent Capital Points					
Age	140 and above	110-139	81-109	66-80	51-65	50 or fewer
35	58,401	46,721	37,960	29,200	17,520	10,950
36	61,905	49,524	40,238	30,952	18,571	11,607
37	65,619	52,495	42,652	32,809	19,686	12,304
38	69,556	55,645	45,211	34,778	20,867	13,042
39	73,729	58,984	47,924	36,865	22,119	13,824
40	78,153	62,523	50,800	39,077	23,446	14,654
41	82,842	66,274	53,848	41,421	24,853	15,533
42	87,813	70,250	57,078	43,906	26,344	16,465
43	93,082	74,465	60,503	46,541	27,925	17,453
44	98,667	78,933	64,133	49,333	29,600	18,500
45	104,687	83,669	67,981	52,293	31,376	19,610
46	110,862	88,689	72,060	55,431	33,259	20,787
47	117,514	94,011	76,384	58,757	35,254	22,034
48	124,564	99,652	80,967	62,282	37,369	23,356
49	132,038	105,631	85,825	66,019	39,611	24,757
50	139,961	111,968	90,974	69,980	41,988	26,243
51	148,358	118,687	96,433	74,179	44,507	27,817
52	157,260	125,808	102,219	78,630	47,178	29,486
53	166,695	133,356	108,352	83,348	50,009	31,255
54	176,697	141,358	114,853	88,348	53,009	33,131
55	187,299	149,839	121,744	93,649	56,190	35,119
56	198,537	158,829	129,049	99,268	59,561	37,226
57	210,449	168,359	136,792	105,224	63,135	39,459
58	223,076	178,461	144,999	111,538	66,923	41,827
59	236,460	189,168	153,699	118,230	70,938	44,336
60	250,648	200,518	162,921	125,324	75,194	46,997
61	265,687	212,550	172,696	132,843	79,706	49,816
62	281,628	225,302	183,058	140,814	84,488	52,805
63	276,378	221,102	179,646	138,189	82,913	51,821
64	271,003	216,802	176,152	135,502	81,301	50,813
65	265,477	212,382	172,560	132,739	79,643	49,777
66	259,800	207,840	168,870	129,900	77,940	48,713
67	253,978	203,182	165,086	126,989	76,193	47,621
68	247,987	198,389	161,191	123,993	74,396	46,498
69	241,823	193,459	157,185	120,912	72,547	45,342
70	235,489	188,391	153,068	117,744	70,647	44,154
71	228,983	183,186	148,839	114,492	68,695	42,934
72	222,313	177,850	144,503	111,156	66,694	41,684
73	215,488	172,390	140,067	107,744	64,646	40,404
74	208,518	166,815	135,537	104,259	62,556	39,097
75	201,417	161,133	130,921	100,708	60,425	37,766
76	194,199	155,359	126,229	97,099	58,260	36,412
77	186,881	149,505	121,473	93,441	56,064	35,040
78	179,487	143,590	116,667	89,744	53,846	33,654
79	172,041	137,632	111,826	86,020	51,612	32,258
80	164,573	131,658	106,972	82,286	49,372	30,857
81	157,117	125,649	102,126	78,558	47,135	29,459
82	149,667	119,734	97,284	74,834	44,900	28,063
83	142,257	113,806	92,467	71,129	42,677	26,673
84	134,923	107,938	87,700	67,461	40,477	25,298
85	127,705	102,164	83,008	63,852	38,311	23,945

**Katten Muchin Rosenman LLP
Cash Balance Pension Plan**

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

December 31, 2021

(a)	(b) Identity of Issuer/ (c) Description of Investment	(d) Cost	(e) Current Value
	Collective trust		
	Fidelity Pyramis 30/70 Commingled Pool	\$ 63,927,878	\$ 76,351,380
	Total investments	<u>\$ 63,927,878</u>	<u>\$ 76,351,380</u>

Katten Muchin Rosenman LLP Cash Balance Pension Plan
EIN: 36-2796532 PN:014
Schedule SB, line 24 - Change in Non-Prescribed Actuarial Assumptions

The expense load was changed from \$306,000 in 2020 to \$523,000 in 2021.