

<p>Form 5500</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p>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).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2022</p> <hr/> <p>This Form is Open to Public Inspection</p>
---	---	--

Part I Annual Report Identification Information	
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>09/30/2022</u>	
<p>A This return/report is for:</p> <p><input type="checkbox"/> a multiemployer plan</p> <p><input checked="" type="checkbox"/> a single-employer plan</p> <p>B This return/report is:</p> <p><input type="checkbox"/> the first return/report</p> <p><input checked="" type="checkbox"/> an amended return/report</p> <p>C If the plan is a collectively-bargained plan, check here. ▶ <input type="checkbox"/></p> <p>D Check box if filing under:</p> <p><input checked="" type="checkbox"/> Form 5558</p> <p><input type="checkbox"/> special extension (enter description)</p> <p>E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ <input type="checkbox"/></p>	<p><input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)</p> <p><input type="checkbox"/> a DFE (specify) ____</p> <p><input checked="" type="checkbox"/> the final return/report</p> <p><input checked="" type="checkbox"/> a short plan year return/report (less than 12 months)</p> <p><input type="checkbox"/> automatic extension</p> <p><input type="checkbox"/> the DFVC program</p>

Part II Basic Plan Information —enter all requested information	
<p>1a Name of plan <u>TIMBERLINE HOSPITALITIES, LLC PENSION PLAN</u></p> <p>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>TIMBERLINE HOSPITALITIES, LLC</u></p> <p><u>800 WERNER COURT SUITE 220</u> <u>CASPER, WY 82609</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</u></p> <p>1c Effective date of plan <u>01/01/2007</u></p> <p>2b Employer Identification Number (EIN) <u>83-0299758</u></p> <p>2c Plan Sponsor's telephone number <u>307-473-8594</u></p> <p>2d Business code (see instructions) <u>721110</u></p>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	02/18/2023	CHRISTINA ANDERSON
	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
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address <input checked="" type="checkbox"/> 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	5 100
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) 89
a(2) Total number of active participants at the end of the plan year	6a(2) 0
b Retired or separated participants receiving benefits	6b 0
c Other retired or separated participants entitled to future benefits.....	6c 0
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 0
f Total. Add lines 6d and 6e	6f 0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g 0
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3B 3D 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) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> 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) <input checked="" type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input checked="" type="checkbox"/> ¹ A (Insurance Information) (4) <input checked="" type="checkbox"/> C (Service Provider Information) (5) <input type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> 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 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

**SCHEDULE A
(Form 5500)**

Department of the Treasury
Internal Revenue Service
Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2022

This Form is Open to Public Inspection

For calendar plan year 2022 or fiscal plan year beginning **01/01/2022** and ending **09/30/2022**

A Name of plan TIMBERLINE HOSPITALITIES, LLC PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 TIMBERLINE HOSPITALITIES, LLC	D Employer Identification Number (EIN) 83-0299758

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

1 Coverage Information:

(a) Name of insurance carrier
GREAT WEST LIFE AND ANNUITY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
84-0467907	68322	939875-01	0	01/01/2022	09/30/2022

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
---	--------------------------------------

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

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

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

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

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

b Balance at the end of the previous year **7b** 101953

c Additions: (1) Contributions deposited during the year	7c(1)	6008
(2) Dividends and credits.....	7c(2)	0
(3) Interest credited during the year.....	7c(3)	311
(4) Transferred from separate account.....	7c(4)	1116
(5) Other (specify below)	7c(5)	1849

▶ **LOAN REPAYMENTS**

(6) Total additions..... **7c(6)** 9284

d Total of balance and additions (add lines **7b** and **7c(6)**)..... **7d** 111237

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	69226
(2) Administration charge made by carrier.....	7e(2)	2322
(3) Transferred to separate account.....	7e(3)	39689
(4) Other (specify below)	7e(4)	0

(5) Total deductions..... **7e(5)** 111237

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**)..... **7f** 0

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

- 8** Benefit and contract type (check all applicable boxes)
- | | | | |
|--|--|---|--|
| a <input type="checkbox"/> Health (other than dental or vision) | b <input type="checkbox"/> Dental | c <input type="checkbox"/> Vision | d <input type="checkbox"/> Life insurance |
| e <input type="checkbox"/> Temporary disability (accident and sickness) | f <input type="checkbox"/> Long-term disability | g <input type="checkbox"/> Supplemental unemployment | h <input type="checkbox"/> Prescription drug |
| i <input type="checkbox"/> Stop loss (large deductible) | j <input type="checkbox"/> HMO contract | k <input type="checkbox"/> PPO contract | l <input type="checkbox"/> Indemnity contract |
| m <input type="checkbox"/> Other (specify) ▶ | | | |

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).).....		9e	
10 Nonexperience-rated contracts:			
a Total premiums or subscription charges paid to carrier		10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount		10b	
Specify nature of costs.			

Part IV Provision of Information

- 11** Did the insurance company fail to provide any information necessary to complete Schedule A? Yes No
- 12** If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection.
--	--	---

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 09/30/2022

A Name of plan <u>TIMBERLINE HOSPITALITIES, LLC PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>TIMBERLINE HOSPITALITIES, LLC</u>	D Employer Identification Number (EIN) <u>83-0299758</u>	

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... 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

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

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

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

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

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

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

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

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

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

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

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

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

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

EMPOWER ANNUITY INSURANCE COMPANY O 8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	8821	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

GLOBAL RETIREMENT PARTNERS LLC 4340 REDWOOD HWY
SUITE B60
SAN RAFAEL, CA 94903

(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?
27	INVESTMENT ADVISOR	7810	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	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:

<p style="text-align: center;">SCHEDULE H (Form 5500)</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: x-small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Financial Information</p> <p style="font-size: x-small;">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).</p> <p>▶ File as an attachment to Form 5500.</p>	<p style="font-size: x-small;">OMB No. 1210-0110</p> <hr/> <p style="font-size: large;">2022</p> <hr/> <p style="font-size: small;">This Form is Open to Public Inspection</p>
---	---	--

For calendar plan year 2022 or fiscal plan year beginning **01/01/2022** and ending **09/30/2022**

<p>A Name of plan TIMBERLINE HOSPITALITIES, LLC PENSION PLAN</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>001</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 TIMBERLINE HOSPITALITIES, LLC</p>	<p>D Employer Identification Number (EIN) 83-0299758</p>	

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	0	0
(2) U.S. Government securities.....	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred.....	1c(3)(A)	0	0
(B) All other.....	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred.....	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests.....	1c(5)	0	0
(6) Real estate (other than employer real property).....	1c(6)	0	0
(7) Loans (other than to participants).....	1c(7)	0	0
(8) Participant loans.....	1c(8)	48622	0
(9) Value of interest in common/collective trusts.....	1c(9)	0	0
(10) Value of interest in pooled separate accounts.....	1c(10)	0	0
(11) Value of interest in master trust investment accounts.....	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	1221249	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	101953	0
(15) Other.....	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	1371824	0
Liabilities			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
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	1371824	0

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)	33828	
(B) Participants.....	2a(1)(B)	74040	
(C) Others (including rollovers).....	2a(1)(C)	0	
(2) Noncash contributions.....	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		107868
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	0	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	924	
(F) Other.....	2b(1)(F)	311	
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		1235
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	6344	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		6344
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)	0	
(B) Other.....	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-225072
c Other income	2c		-1870
d Total income. Add all income amounts in column (b) and enter total	2d		-111495
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1243698	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		1243698
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	8821	
(3) Investment advisory and management fees	2i(3)	7810	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		16631
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1260329
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		-1371824
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: EIDE BAILLY LLP

(2) EIN: 45-0250958

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?.....	4e	X		130000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	4i		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.).....	4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....	4k	X		
l Has the plan failed to provide any benefit when due under the plan?.....	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....	4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.....	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... Yes No
 If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.

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

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

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

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection.
--	---	---

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 09/30/2022

A Name of plan <u>TIMBERLINE HOSPITALITIES, LLC PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>TIMBERLINE HOSPITALITIES, LLC</u>	D Employer Identification Number (EIN) <u>83-0299758</u>	

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): 84-1455663

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....

3	
---	--

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....	6a	
b Enter the amount contributed by the employer to the plan for this plan year.....	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? Yes No N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A

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

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... Yes No

11 a Does the ESOP hold any preferred stock?..... Yes No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... Yes No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... Yes No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (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: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> 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. <input type="checkbox"/> 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 _____



PLAN TERMINATION AUTHORIZATION AND ELECTION FORM

The Plan Sponsor acknowledges and agrees that it has consulted with its advisors and determined the steps it deemed appropriate to terminate the Plan, wind up all outstanding Plan matters and distribute all Plan benefits to participants. The Plan Sponsor further acknowledges and agrees that it has reviewed the information within the Plan Termination Authorization and Election form and attached Addendum with its own advisors. The Plan Sponsor also acknowledges and agrees that by executing the Plan Termination Authorization and Election Form, the Plan termination will be processed in accordance with the policies and procedures described in the Addendum and the Plan Sponsor's elections reflected on the Authorization and Election Form.

Plan Name:	Timberline Hospitalitys, LLC Pension Plan
Plan Number:	939875-01
Effective date of Plan Termination:	6/10/2022

Please place an "X" in the appropriate box to indicate an election.

Vesting

The Plan Sponsor has previously directed Empower to update participant vesting on the recordkeeping system.

Plan Document Amendment

Attached is the completed Plan Termination Amendment

Authorization to Process Participant Distributions

Distributions for Plan Termination Processing are required to be completed in paper form (online capability is no longer available during the Plan Termination Process).

Empower is directed to process participant distributions deemed to be in good order as described in the Addendum and as elected by the Plan Sponsor below:

<p>Option 1: Plan Sponsor pre-approves all Participant Distributions</p> <p>The Plan Sponsor has reviewed the terms of the Plan and has approved a full distribution of all participant, beneficiary and alternate payee accounts in the Plan (collectively, "Participants") on account of the Plan termination. The Plan Sponsor directs Empower to process all distribution requests deemed to be in good order following an administrative review by Empower without further approval. The Plan Sponsor acknowledges and agrees that by distributing plan assets prior to the completion of compliance testing, Empower may not be able to assist in processing any needed corrections.</p>	<p>X</p>
<p>Option 2: Plan Sponsor reviews and/or approves all Participant Distribution Requests</p> <p>The Plan Sponsor elects to separately review and/or provide final approval of all distribution requests deemed to be in good order after any or all of the following: 1) completion of the Plan's nondiscrimination testing (Compliance Services), 2) other Plan administrative process as determined by the Plan Sponsor, 3) an administrative review by Empower. Empower will forward participant distribution requests for approval by the Plan Sponsor/TPA per the current approval process on record. The Plan Sponsor acknowledges and agrees that it will update the Plan Termination Notice to notify participants that distribution requests will not be processed by Empower and will be pended until approved by the Plan Sponsor.</p>	



Plan Level Account Balances

Plan Forfeiture Account(s)					
The Forfeiture assets will be applied in the following order.					
A) Pay any outstanding Empower recordkeeping and administrative fees, including the mailing fee of \$15 per participant. (See Addendum "Optional Service for Empower to Provide Notice of Plan Termination to Participants).					
B) Pay Third Party fees for Plan Services Providers-as applicable-(example: TPA Fees, Auditor Fees). A completed Payment Request form is required in order to pay outside providers. In addition, an IRS Form W-9 is required for new payees. Processing of this item will take approx. 15 business days Check here if the Plan will be submitting a Payment Request Form[s] <input type="checkbox"/>					
C) Plan will reallocate based on completed Compliance Testing <input checked="" type="checkbox"/>					
D) Re-allocate as an additional Discretionary Contribution on a: (select one):					
The additional allocation will be provided to those participants in the Plan as of the Plan Termination date reflected on the completed Authorization and Election form.					
Allocations to participants which total \$25,000 or greater will be prepared and provided by Empower to the Plan Sponsor for its review and approval. The Plan Sponsor must object to or amend the allocation no later than 2 weeks prior to the final payout date, otherwise the Plan Sponsor directs Empower to allocate the contribution based on the calculation prepared by Empower.					
<table border="1"> <tr> <td>Pro rata basis to participants</td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td>Per capita basis to participant</td> <td><input type="checkbox"/></td> </tr> </table>		Pro rata basis to participants	<input checked="" type="checkbox"/>	Per capita basis to participant	<input type="checkbox"/>
Pro rata basis to participants	<input checked="" type="checkbox"/>				
Per capita basis to participant	<input type="checkbox"/>				

Plan Expense Account					
The Plan Expense Account will be applied in the following order.					
A) Pay any outstanding Empower recordkeeping and administrative fees, including the mailing fee of \$15 per participant. (See Addendum "Optional Service for Empower to Provide Notice of Plan Termination to Participants).					
B) Pay Third Party fees for Plan Services Providers-as applicable-(example: TPA Fees, Auditor Fees). A completed Payment Request form is required in order to pay outside providers. In addition, an IRS Form W-9 is required for new payees. Processing of this item will take approx. 15 business days Check here if the Plan will be submitting a Payment Request Form[s] <input type="checkbox"/>					
C) Re-allocate as an additional Discretionary Contribution on a: (select one):					
The additional allocation will be provided to those participants in the Plan as of the Plan Termination date reflected on the completed Authorization and Election form.					
Allocations to participants which total \$25,000 or greater will be prepared and provided by Empower to the Plan Sponsor for its review and approval. The Plan Sponsor must object to or amend the allocation no later than 2 weeks prior to the final payout date, otherwise the Plan Sponsor directs Empower to allocate the contribution based on the calculation prepared by Empower.					
<table border="1"> <tr> <td>Pro rata basis to participants</td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td>Per capita basis to participant</td> <td><input type="checkbox"/></td> </tr> </table>		Pro rata basis to participants	<input checked="" type="checkbox"/>	Per capita basis to participant	<input type="checkbox"/>
Pro rata basis to participants	<input checked="" type="checkbox"/>				
Per capita basis to participant	<input type="checkbox"/>				



Plan Sponsor Direction for Payment of Empower Fees from Plan and Participant Accounts

Empower will assess recordkeeping and administrative fees through the end of the month which includes the Final Payout Date. The Plan Sponsor has provided direction to Empower with respect to the payment of Empower's fees (including recordkeeping, administration, CDSC, MVA and other investment product and service fees). Empower will process payment of Empower fees in accordance with the direction previously provided by the Plan Sponsor, unless the Plan Sponsor provides alternate payment instructions.

Notwithstanding any direction the Plan Sponsor may have provided with respect to the payment of Empower fees (including recordkeeping, administration, CDSC, MVA and other investment product and service fees), in the event any Empower fees remain outstanding two weeks prior to the Final Payout Date (the "Payment Deadline"), the Plan Sponsor directs Empower to deduct such fees first from any available balance in a Plan-level account, including a Plan forfeiture and/or Plan Expense account and then from participant account balances on a pro rata basis (or, as applicable, calculated and deducted from participant account on such terms as may apply in the Plan's investment/insurance contract). The Plan Sponsor acknowledges and agrees that it has reviewed and approved the payment of outstanding Empower fees from Plan and/or participant accounts (or has otherwise caused any outstanding Empower fees to be paid prior to the Payment Deadline) and to the extent applicable has provided notice of the fee deduction to participants in accordance with its disclosure obligations under DOL's §2520.404a-5 regulation.

Participant Notification Service (Optional)

<p>The Plan Sponsor directs Empower to provide a <u>Notice of Plan Termination</u> to Participants. The Plan Sponsor must review, modify as necessary and approve the <i>Participant Letter Template</i> provided by Empower. The Plan Sponsor acknowledges and agrees that the fee for this service is \$15.00 per participant. Additionally, the Plan Sponsor understands the Empower IRA is required if choosing this service.</p>	<p>YES <input type="checkbox"/> NO <input checked="" type="checkbox"/></p>
---	--

IRA/Annuity Provider Selection

If the Plan Sponsor does not select an IRA or Annuity Provider in this section, the Plan Sponsor directs Empower to withhold, report, and distribute the participant account and escheat to the unclaimed property fund of the state of the participant's last known address.

Empower IRA Election

<p>The Plan Sponsor selected the Empower IRA for distributions made by the Plan to unresponsive, lost and participants that have not provided a distribution request deemed to be in good order by the Final Payout Date. All non-responsive participants balances will be distributed to the Empower IRA. The Plan Sponsor must return the completed and signed <i>Empower IRA Plan Sponsor Agreement</i>.</p>	<p>YES <input checked="" type="checkbox"/> NO <input type="checkbox"/></p>
---	--



Non-Empower IRA or Annuity Provider (If No above please complete the following section):

IRA or Annuity Provider Name	
Attention	
Address	
City	
State	
ZIP Code	
Phone	
E-mail	
Checks made payable to:	
Account Number (if applicable)	
<i>Select ONE of the following:</i>	
All Participant Balances: All non-responsive participants balances will be distributed to the above indicated IRA.	<input type="checkbox"/>
Balances equal to or less than \$1000.00: Distribute the unresponsive participant accounts less than or equal to \$1,000 as a lump sum payment to the participant (less 20% mandatory federal and applicable state income tax withholding.) All non-responsive participant balances over \$1000 will be distributed to the above indicated IRA.	<input checked="" type="checkbox"/>
Balances equal to or less than \$200.00: Distribute the unresponsive participant accounts less than or equal to \$200 as a lump sum payment to the participant (less 20% mandatory federal and applicable state income tax withholding.) All non-responsive participant balances over \$200 will be distributed to the above IRA.	<input type="checkbox"/>

Qualified Domestic Relations Orders (QDRO)

Empower has or will forward all domestic relations orders it receives to the Plan Sponsor for its review and approval. The Plan Sponsor must direct Empower to segregate a participant's account and to process any benefit claims requested by an alternate payee which have been approved by the Plan Sponsor. Unless otherwise directed at least **5 days** prior to the final payout date, Empower is instructed to treat all outstanding alternate payee accounts as unresponsive participants for payout purposes. In addition, if the Plan Sponsor has not made a determination as a domestic relations order as of the final payout date, the Plan Sponsor directs Empower to pay the entire account balance to the participant, and not to the alternate payee, on the final payout date unless the Plan Sponsor instructs otherwise.

Deceased Participants

The Plan Sponsor will determine the appropriate beneficiary of any deceased participants' accounts and will direct Empower with respect to the payment of all death benefit claims. Empower will forward all death benefit claim requests it receives to the Plan Sponsor for its review and approval. The Plan Sponsor must direct Empower to process any claims which it has approved. Unless otherwise directed by the Plan Sponsor at least **5 days** prior to the final payout date, Empower is instructed to treat all outstanding deceased participant accounts as unresponsive participants under these procedures for payout purposes. The distributed funds will be escheated to the state of the participants last known address, payable to the estate of the participant and reported as taxable income to the participant on an IRS Form 1099-R under the participant's social security number.



Required Mandatory Distributions (RMD)

Due to the Termination of the Plan, Participants in the Plan will be considered terminated and will receive a RMD Distribution as applicable.

If the individual is subject to the RMD requirements, the Plan first must pay out the minimum distribution amount for that year to the participant before rolling the balance to an IRA or new employer plan. The RMD portion of the distribution is not eligible to rollover. An excise tax of 50% can be imposed on a participant if the RMD fails to be distributed.

Unclaimed Property/Un-cashed Checks

If the Plan has unclaimed property/un-cashed checks, please work with your Client Services Manager in order to clear this value. Balances remaining as of the Final Payout Date will affect the completion of the Plan Termination process.

Final Payout Initiation

A Final Payout Date for all unresponsive participant accounts and/or participants distribution forms not in "Good Order" must be selected.

By executing this form and provided all form instructions are in good order, you are instructing Empower to initiate review of and commence processing of those instructions on the Final Payout Date you have selected, with the liquidation of account assets and distributions to occur as soon as administratively feasible thereafter (generally within five business days from the selected Final Payout Date). Please consider processing time and this date range when you select the Final Payout Date.

The Final Payout Date must be a weekday, non-holiday date.

Empower will not process the Final Payout as directed should any required documentation or information be outstanding as of the Final Payout Date.

Processing of the pending QDRO's and Deceased Participant accounts will be initiated on the Final Payout Date or as directed by the Plan as applicable.

Selected Final Payout Date:
August 31, 2022

Special Instructions

Plan Sponsor Authorization

The Plan Sponsor directs Empower to process the Plan Termination in accordance with the Plan Termination Policies and Procedures Summary and the elections made by the Plan Sponsor on the Plan Termination Authorization and Election Form.

Notwithstanding any direction the Plan Sponsor may have provided with respect to the payment of Empower fees (including recordkeeping, administration, CDSC, MVA and other investment product and service fees), in



the event any Empower fees remain outstanding two weeks prior to the Final Payout Date (the "Payment Deadline"), the Plan Sponsor directs Empower to deduct such fees first from any available balance in a Plan-level account, including a Plan forfeiture and/or Plan Expense account and then from participant account balances on a pro rata basis (or, as applicable, calculated and deducted from participant account on such terms as may apply in the Plan's investment/insurance contract). The Plan Sponsor acknowledges and agrees that it has reviewed and approved the payment of outstanding Empower fees from Plan and/or participant accounts (or has otherwise caused any outstanding Empower fees to be paid prior to the Payment Deadline) and to the extent applicable has provided notice of the fee deduction to participants in accordance with its disclosure obligations under DOL's §2520.404a-5 regulation.

The Plan Sponsor directs Empower to process full account distributions for unresponsive, lost and other participants who have not provided a distribution election deemed to be in good order on the Final Payout Date as described in the Plan Termination Policies and Procedures Summary.

Note/Disclaimer: Empower will not process the Final Payout as directed should any required documentation or information be outstanding as of the Final Payout Date.

Authorized Plan Sponsor Representative

Signature: _____

A handwritten signature in blue ink that reads "Christina Anderson".

Printed Name: _____

Christina Anderson

Date: _____

6/23/22



ADDENDUM

Plan Termination Policies & Procedures Summary

Plan Termination Date

The effective date of the Plan Termination is reflected on the Plan Termination Authorization and Election form. As of this date or the date of the Plan Sponsor's notification to Empower (whichever is the later date), the Plan Sponsor directs Empower to update and fully vest all participants' account balances on the recordkeeping system and process distribution requests from participants that are deemed to be in good order following an administrative review period as a distribution on account of the Plan Termination.

Participant Information

The Plan Sponsor must review the accuracy of participant address information and resolve any participant account restrictions reflected on the report provided as applicable. Please note all restrictions must be resolved prior to the final payout date for the Plan.

Plan Termination Notice to Participants

The Plan Sponsor is responsible for timely distribution of a Notice of Plan Termination and an IRS 402(f) Special Tax Notice to all Plan participants, beneficiaries and alternate payees (collectively, "participants").

The Plan Sponsor agrees to notify participants of their ongoing ability to direct the investment allocation of their account at any time in the Plan Sponsor's notification to participants concerning the Plan termination. The Plan Sponsor has reviewed the sample Participant Notification attached to this email and will make any appropriate updates to the sample notice before providing the notice or directing Empower to provide the notice by electing the optional mailing service described in the Addendum (Plan Termination Policies and Procedures Summary).

Optional Service for Empower to Provide Notice of Plan Termination to Participants

The Plan Sponsor may direct Empower on the Authorization and Election form to provide a Plan Termination notice and an IRS 402(f) Special Tax Notice to eligible participants' address of record as reflected on the Empower record-keeping system. The Plan Sponsor acknowledges and agrees that the cost of this service is **\$15.00 per participant** and directs Empower to debit the cost from the following Plan accounts: 1) Plan Expense Account and 2) Plan Forfeiture Account(s). To extent any portion of the mailing fee remains unpaid, the Plan Sponsor directs Empower to invoice the Plan Sponsor and the Plan Sponsor will provide further direction to Empower with respect to the payment of this fee. The Plan Sponsor further acknowledges and agrees that the Plan Sponsor must establish an Empower IRA on behalf of all non-responsive, lost and any other participants that have not provided a distribution election in good order by the final payout date. Plan Sponsors that elect this service are required to execute and return the Empower IRA Plan Sponsor Agreement and review and approve the Notice of Plan Termination before Empower will provide this service.

Plan Sponsor Selection for IRA and/or Annuity Provider for Participant Distributions

IRA Provider

The Plan Sponsor has entered into an agreement with the IRA provider indicated on the Authorization & Election Form. The Plan Sponsor directs Empower to transfer to the IRA provider the balances of non-responsive, lost and any other participants that have not provided a distribution election in good order by the final payout date. The Plan Sponsor has confirmed that the Plan does not require distributions in the form of an annuity.



Annuity Provider

The Plan Sponsor has entered into an agreement with the Annuity provider indicated on the Authorization & Election Form. The Plan Sponsor directs Empower to transfer to the Annuity provider the balances of non-responsive, lost and any other participants that have not provided a distribution election in good order by the Final Payout Date.

Plan Sponsor Direction for Payment of Empower Recordkeeping and Administration Fees

Empower will assess recordkeeping and administrative fees through the end of the month which includes the Final Payout Date. The Plan Sponsor has provided direction to Empower with respect to the payment of Empower's fees for the recordkeeping and administration services provided to the Plan Sponsor. Empower will process Empower's recordkeeping and administration fees in accordance with the direction previously provided by the Plan Sponsor, unless the Plan Sponsor provides alternate payment instructions.

In the event any Empower fees remain outstanding two weeks prior to the final payout date, the Plan Sponsor directs Empower to deduct such fees from participant account balances on a pro rata basis. The Plan Sponsor acknowledges and agrees that it has provided notice of the fee deduction to participants in accordance with its disclosure obligations under DOL's 2520.404a-5 regulation.

Payment of Participant Distribution Processing Fees

Empower distribution fees, as applicable, will be assessed and deducted from the participant's account at the time a distribution is processed. If applicable, Empower will deduct distribution fees from participant accounts assessed by the Plan's Third-Party Administrator as previously directed by the Plan Sponsor.

Unclaimed Property/Un-cashed Checks

If the Plan has unclaimed property/un-cashed checks, please work with your Client Services Manager in order to clear this value. Balances remaining as of the Final Payout Date will affect the completion of the Plan Termination process.

Plan Sponsor Direction to Update Participant Account Vesting

The Plan Sponsor directs Empower to update and fully vest all participants' account balances on the recordkeeping system. The Plan Sponsor acknowledges and agrees that Empower will update participant vesting on the recordkeeping system following a reasonable processing period after we are notified in writing by the Plan Sponsor that it intends to terminate the Plan. The Plan Sponsor acknowledges and agrees that consistent with the terms of the Plan and the Plan's administrative procedures the non-vested portion of a participant's account was forfeited at the time the participant incurred a five (5) year break in service.

Plan Termination Amendment

If the Plan Sponsor is utilizing an Empower pre-approved Plan document, the Plan Sponsor should review and execute the Plan termination amendment and return it to Empower for our records. Please provide a copy of the executed amendment to Empower for our records.

Direction to restate the plan document onto an updated IRS pre-approved plan document will be provided in the Authorization and Election Form as applicable.

Plan Compliance Services

If the Plan has retained a third-party administrator not affiliated with Empower to provide nondiscrimination compliance testing and IRS Form 5500 preparation services for the final Plan Year (year of Plan termination) ("Compliance Services").

If the Plan has elected and Empower has agreed to provide nondiscrimination compliance testing and IRS Form 5500 preparation services for the final Plan Year (year of Plan termination) as described in the recordkeeping and administrative services agreement between the parties ("Compliance Services").



The Plan Sponsor is solely responsible for providing all necessary data and information required by Empower to provide the Compliance Services within 60 days of notifying Empower of the Plan Sponsor's intent to terminate the Plan. The Plan Sponsor acknowledges and agrees that if the Plan Sponsor does not provide all information required by Empower to perform the Compliance Services within the 60 day timeframe, the Plan Sponsor releases Empower from providing the Compliance Services and the Plan Sponsor further acknowledges and agrees that it will be solely responsible for completion of the Compliance Services.

Note that depending on the results of the nondiscrimination testing, the Plan Sponsor will need to take corrective action, including authorizing corrective distributions and/or employer contributions with respect to any failed compliance tests. The Plan Sponsor must access the Plan Sponsor website (PSC) to review the results of the annual nondiscrimination test and direct Empower with respect to any required corrective action. The Plan Sponsor further acknowledges and agrees that to the extent an affected highly compensated participant's account has been distributed, Empower will not process a corrective distribution. The Plan Sponsor is responsible for notifying affected highly compensated participants that the corrective distribution amount is not eligible for tax free rollover.

Health Savings Account (HSA)

If the Plan has an associated HSA through Optum, steps are/will be taken to remove the Plan from Empower's Record-keeping services.

SPECIAL PLAN ASSETS

You should be aware of the special handling required by the following types of plan investments should they be held within the Plan.

Life Insurance

If the Plan has life insurance, the Plan Sponsor directs Empower to take the following action with respect to life insurance policies held by the Plan on behalf of the participants:

If Empower's affiliate, Great-West Trust Company, LLC ("Great-West Trust") is a directed trustee of the Plan and Great-West Trust has previously agreed to hold title to the life insurance policies on behalf of the Plan, the Plan Sponsor directs Great-West Trust to surrender all life insurance policies following receipt of the good order Authorization and Election Form. The Plan Sponsor further directs Great-West Trust to deposit the proceeds into participant accounts and allocated in accordance with the participant's investment elections on file, or if none, to the Plan's default fund. The Plan Sponsor acknowledges and agrees that neither Great-West Trust nor its affiliates shall be responsible for any communications or notices to the participants and/or beneficiaries regarding these surrenders. The Plan Sponsor acknowledges that participants may have other options in with respect to the life insurance policies and it is the sole responsibility of the Plan Sponsor to communicate such options to the participants and to timely instruct Great-West Trust of any such options elected at the time the Plan Termination Authorization and Election Form is returned to Empower.]

The Plan Administrator shall be responsible for disposition of life insurance policies as appropriate and for any required communications to the participants and/or beneficiaries. The Plan Sponsor directs Empower to deposit the proceeds from life insurance policies that have been surrendered into participant accounts and allocated in accordance with the participant's investment elections on file, or if none, to the Plan's default fund. **The Plan Sponsor acknowledges and agrees that the proceeds of the surrendered policies must be received by Empower at least 10 business days prior to the final payout date.** The Plan Sponsor acknowledges and agrees that any life insurance proceeds received by Empower after the 10-business day cut-off time will be processed as a residual distribution following the final payout date.



Self-Directed Brokerage Services

If the plan has a Self-Directed Brokerage (SDB) account, the Plan Sponsor directs Empower to place transfer restrictions on the SDB Sweep Vehicle(s) on the Empower recordkeeping platform in order to prohibit transfers from core investments (the non-SDB Plan investment options on Empower's recordkeeping platform) to the SDB accounts **fifteen (15)** days prior to the distribution date designated in the **Final Payout Instruction Section** below. The Plan Sponsor acknowledges and agrees that any new contributions and/or reallocations from a Plan account shall be allocated to the participant's investment elections on file for the Plan's core funds, or if none, to the Plan's default fund. The Plan Sponsor further authorizes and directs Empower to direct the SDB Provider to: (1) restrict all SDB accounts from additional trading and to fully liquidate all participant SDB account assets **ten (10)** days prior to the final payout date designated in the **Final Payout Instruction Section** of the Plan Summary and Authorization and Election form; and (2) transfer the SDB proceeds to Empower. **The Plan Sponsor acknowledges and agrees that Empower will allocate the transferred SDB assets to the Plan's default fund, notwithstanding the participant's investment elections on file.**

Stable Value Funds and Other Investment Fund Restrictions

If the Plan has Stable Value Funds or Other Investment Funds, the Plan Sponsor acknowledges and agrees that the investments may have liquidation or transfer restrictions. The Plan Sponsor is solely responsible to review the applicable contracts and/or disclosure documents with its advisors and the investment provider before directing Empower with respect to any liquidation and acknowledges and agrees that Empower shall not be liable for any claim of loss or other damages if a liquidation or transfer request is rejected by the investment provider.

If your fund is subject to a Market Value Adjustment (MVA), one of the factors used to determine the market value adjustment (MVA) amount is the value of assets invested in the fund as of the date the quote is prepared. At the point the MVA is swept, if there was evidence of large exchanges out of the fund, Empower reserves the right to sweep all or a portion of the MVA from the plan.

PLAN SPONSOR ACKNOWLEDGEMENT AND DIRECTION ON PARTICIPANT DISTRIBUTIONS

Participant Distribution Education Services

The Plan Sponsor directs Empower or its affiliates to make retirement education consultants available to Participants to provide distribution education services and may contact Participants who are eligible to receive distributions from the Plan to provide information regarding distribution options under the Plan including rollover services and products offered by Empower.

Participant Distributions are Subject to Administrative Review

The Plan Sponsor acknowledges and agrees that participant withdrawal requests are subject to an administrative review period prior to processing and that the investments in the participants' accounts will not be sold until the withdrawal is processed. It is very important that the participant reviews and considers the appropriateness of their current investments as certain investments may fluctuate with market performance and direct or diversify those investments as they deem appropriate while the request is under administrative review. If the participant initiates a fund transfer during this administrative review period, the Plan Sponsor and the participant acknowledge and agree that this may delay the processing of the withdrawal. If a participant wants to make changes to the investments in their account prior to withdrawal, the participant may contact an Empower call center representative or access their account online.

If an authorized representative of the Plan Sponsor does not timely provide direction to Empower with respect to Plan transactions (such as, but not limited to, participant distribution requests deemed not to be in good order) and other administrative items throughout the Plan termination process, transaction requests will be pended until the Plan



Sponsor provides direction or the participant's account is distributed on the Final Payout Date in accordance with the procedures outlined in the Addendum and the Plan Termination Authorization and Election Form.

By directing Empower to process participant distributions, the Plan Sponsor acknowledges and agrees:

The Plan Sponsor has determined after consulting with the Plan's advisors that Plan assets are not eligible for transfer to a successor plan, including another defined contribution plan maintained by the Plan Sponsor or another plan maintained by a member of its controlled group, unless the Plan Sponsor, under separate cover, directs Empower to process a transfer and separately identifies the participant accounts to transfer.

The Plan Sponsor has further determined that Plan participants may elect a distribution of their Plan account and directs Empower to process such elections deemed to be in good order as provided below.

The Plan Sponsor will determine the appropriate beneficiary of any deceased participants' accounts prior to the Final Payout Date and directs Empower to distribute any unresponsive beneficiary account from the Plan on the Final Payout Date as provided below.

The Plan Sponsor confirms that Empower has provided an uncashed check report to the Plan Sponsor following notification of the Plan Termination by the Plan Sponsor. The Plan Sponsor has reviewed the terms of the Plan, consulted with its advisors and taken what it has determined to be reasonable and diligent steps in accordance with DOL and other applicable regulatory guidance, including Field Assistance Bulletin 2014-01 and DOL's "Missing Participants – Best Practices for Pension Plans" to locate any participant or beneficiary whose account: 1) is eligible for distribution from the Plan; or 2) has been distributed by the Plan, but the participant or beneficiary has not cashed the distribution check ("Lost Participants"). The Plan Sponsor directs Empower to distribute the Lost Participant's account as a direct rollover to an IRA established for the participant's benefit by the Plan Sponsor or if the lost participant's account was previously distributed by the Plan, to reissue the distribution check to the IRA established by the Plan Sponsor. If the Plan Sponsor determines that such rollover is impractical and does not indicate an IRA provider willing to accept the lost participant rollover on the Authorization and Election Form, the Plan Sponsor directs Empower to distribute the lost participant's account to the unclaimed property fund of the state of the participant's last known address.

Monitoring of the Plan Service Center "To Do List"

The Plan Sponsor confirms that Empower has provided a report of participant accounts which reflect restrictions on distributions. The Plan Sponsor acknowledges and agrees that it will review the hold report, monitor the Plan Service Center "To Do List" online for transactions that are not in good order and for new account restrictions (e.g., as a result of a pending QDRO) and provide direction to Empower with respect to the payment of all such accounts in a timely manner and at least **five (5) business days** prior to the Final Payout Date. If the Plan Sponsor does not provide direction under separate cover, the Plan Sponsor directs Empower to treat all such accounts as unresponsive participants for payout purposes.

Participant Loans

If the Plan has loans, the Plan Sponsor directs Empower not to process new loan or in-service distribution requests made by participants after allowing for a reasonable processing period for Empower to restrict these transactions on its recordkeeping platform.

The Plan's loan policy provides for offset of a Participant's outstanding plan loan at separation from service or Plan termination. The Plan Sponsor directs Empower to offset the amount of the outstanding loan against the participant's



vested account balance and report the loan offset as a taxable distribution on an IRS Form 1099-R to the extent such defaulted loan was not previously reported as a taxable deemed distribution.

Periodic Payments

Empower will process any pending periodic payments as scheduled until the participant account is fully distributed.

Participant Tax Reporting and Withholding

With respect to Plan Sponsor-initiated distributions or rollovers from the Plan, Plan Sponsor directs Empower to rely upon the information on Empower's recordkeeping system for purposes of tax reporting and withholding, and to treat payees with U.S. addresses as U.S. persons and payees with foreign addresses as foreign persons. Plan Sponsor certifies that such information is accurate and compliant with the Foreign Account Tax Compliance Act (FATCA) and the Code, and that required documentation supporting such information has been collected by Plan Sponsor.

AUTHORIZATION TO PROCESS PARTICIPANT DISTRIBUTION REQUESTS

Participant Distribution Requests (in good order) are Pre-Approved by the Plan Sponsor

The Plan Sponsor has reviewed the terms of the Plan and has pre-approved a full distribution of all participant, beneficiary and alternate payee accounts in the Plan (collectively, "Participants") on account of the Plan termination.

The Plan Sponsor directs and authorizes Empower to process, Participant requests for distribution, provided such requests are deemed to be in good order following an administrative review by Empower as directed by the Plan Sponsor on the Authorization and Election Form.

Participant Distribution Requests (not in good order)

Following an administrative review period, if Empower deems a distribution request to be not in good order, the Plan Sponsor must review the request on the PSC "To Do List" online and provide direction to Empower. The Plan Sponsor acknowledges and agrees that if it does not direct Empower to process a distribution deemed not to be in good order, the Participant is solely responsible for resubmitting a good order distribution request by the close of the New York Stock Exchange the day prior to the Final Payout Date.

Empower will forward all distribution requests by a deceased participant's beneficiary claimant and domestic relations orders and distribution requests provided by an alternate payee claimant to the Plan Sponsor for its review and approval. The Plan Sponsor must direct Empower to process any claims which it has approved.

Final Payout Instructions for Account Balances of Lost Participants, Unresponsive Participants and Participant Distribution Requests not in good order

The Plan Sponsor directs Empower to distribute the accounts of all Participants that: (i) did not provide a distribution election; (ii) provided a distribution request deemed not to be in good order that the Plan Sponsor has not otherwise approved by market close the business day prior to the Final Payout Date (collectively, "Unresponsive Participants"); and (iii) Lost Participants as determined by the Plan Sponsor as follows:

- **Unresponsive Participant Balances over \$1,000:** Process distributions for Unresponsive Participant accounts that exceed \$1,000 as a direct rollover to the IRA or annuity provider specified by the Plan Sponsor on the completed Authorization and Election form. If the Plan Sponsor does not complete the IRA provider information on the Authorization and Election Form, the Plan Sponsor directs Empower to distribute the account to the unclaimed property fund of the state of the participant's last known address.



- **Unresponsive Participant Balances \$1,000 or Less:**

1. Process distributions for Unresponsive Participant accounts that are less than or equal to \$1,000 either as a lump sum payment to the Participant (less 20% mandatory federal and applicable state income tax withholding) mailed to the Participant's address of record
2. Or as a direct rollover to the IRA or annuity provider as elected by the Plan Sponsor on the completed Authorization and Election form.

If the distribution check is returned as undeliverable or if the participant does not cash the check within 180 days from the issuance date, the Plan Sponsor directs Empower to distribute the Unresponsive Participant's account to the unclaimed property fund of the state of the participant's last known address.

For purposes of determining a Participant's account balance for purposes of distribution in accordance with this section, Roth and non-Roth contribution sources will be aggregated unless either source is less than \$200.00.

Final Payout Date (Administrative Note)

Plan Sponsors must select a Final Payout Date on the Authorization and Election Form. The Final Payout Date should be a business day (weekday, non-holiday date) and any other selection will be adjusted. Upon receipt of the Authorization and Election Form, Empower will review and confirm the Final Payout Date to the Plan Sponsor via email.

Residual Distributions

The Plan Sponsor directs Empower to process a distribution of any residual contributions or other allocations made to a participant's account in accordance with the participant's prior distribution election (completed within 180 days of the residual distributions processing) or, if the participant has not provided a distribution election, to distribute the amount in accordance with the procedures for unresponsive and lost participants outlined in the Addendum.