

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information —enter all requested information			
1a Name of plan	<u>LULA-WESTFIELD, L.L.C. SAVINGS PLAN</u>		1b Three-digit plan number (PN) ▶	<u>001</u>
			1c Effective date of plan	<u>03/01/1997</u>
2a Plan sponsor's name (employer, if for a single-employer plan)			2b Employer Identification Number (EIN)	<u>72-1353056</u>
Mailing address (include room, apt., suite no. and street, or P.O. Box)			2c Plan Sponsor's telephone number	<u>985-369-6450</u>
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)			2d Business code (see instructions)	<u>311900</u>
<u>LULA-WESTFIELD, L.L.C.</u>				
<u>P. O. BOX 10</u>				
<u>PAINCOURTVILLE, LA 70391</u>				

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2023	BRENT P. BLANCHARD
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2023	BRENT P. BLANCHARD
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 195
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) 156
a(2) Total number of active participants at the end of the plan year		6a(2) 150
b Retired or separated participants receiving benefits		6b 11
c Other retired or separated participants entitled to future benefits.....		6c 21
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 182
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 182
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 131
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 3D		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ 1 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A Name of plan LULA-WESTFIELD, L.L.C. SAVINGS PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 LULA-WESTFIELD, L.L.C.	D Employer Identification Number (EIN) 72-1353056

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

(a) Name of insurance carrier NATIONWIDE LIFE INSURANCE COMPANY
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(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
31-4156830	66869	GAP-CP-LN7C	130	01/01/2022	12/31/2022

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
0	0

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

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

(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****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..... **6d**
Specify nature of costs ▶**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 ▶**b** Balance at the end of the previous year **7b** 3525228**c** Additions: (1) Contributions deposited during the year **7c(1)** 228075
(2) Dividends and credits **7c(2)**
(3) Interest credited during the year **7c(3)** 75521
(4) Transferred from separate account **7c(4)** 509112
(5) Other (specify below) **7c(5)** 33139

▶ LOAN REPAYMENT PRINCIPAL TRANSFER FROM OUTSIDE NW PRINCIPAL

(6) Total additions **7c(6)** 845847**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 4371075**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 410136
(2) Administration charge made by carrier **7e(2)** 19256
(3) Transferred to separate account **7e(3)** 70224
(4) Other (specify below) **7e(4)** 57632

▶ LOAN WITHDRAWAL

(5) Total deductions **7e(5)** 557248**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 3813827

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan LULA-WESTFIELD, L.L.C. SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 LULA-WESTFIELD, L.L.C.	D Employer Identification Number (EIN) 72-1353056	

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

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

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

RAYMOND JAMES & ASSOCIATES INC.

880 CARILLION PKWY
SAINT PETERSBURG, FL 33716

(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?
26 27 52	N/A	46562	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(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?
15 37 64 99	TRUST RECORDKEEPER	19090	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>LULA-WESTFIELD, L.L.C. SAVINGS 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>LULA-WESTFIELD, L.L.C.</u>	D Employer Identification Number (EIN) <u>72-1353056</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)	8417	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	7625	7709
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants).....	1c(7)		
(8) Participant loans.....	1c(8)	284614	320019
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	13003795	10070436
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	3525228	3813827
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	16829679	14211991

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	16829679	14211991
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	285606	
(B) Participants	2a(1)(B)	612625	
(C) Others (including rollovers)	2a(1)(C)	27812	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		926043
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	84	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	13537	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		13621
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-2148473
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-1208809
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1378425	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1378425
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		30454
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1408879
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-2617688
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: **DUPLANTIER, HRAPMAN, HOGAN, & MAHER**

(2) EIN: **72-0567396**

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
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 _____.

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan LULA-WESTFIELD, L.L.C. SAVINGS PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 LULA-WESTFIELD, L.L.C.		D Employer Identification Number (EIN) 72-1353056
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): 31-4156830		
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		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

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: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....	14a
b	The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b
c	The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:	
a	The corresponding number for the plan year immediately preceding the current plan year.....	15a
b	The corresponding number for the second preceding plan year.....	15b
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:	
a	Enter the number of employers who withdrew during the preceding plan year	16a
b	If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐	

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

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

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

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation _____

R E P O R T

LULA-WESTFIELD, L.L.C. SAVINGS PLAN

DECEMBER 31, 2022 AND 2021

LULA-WESTFIELD, L.L.C. SAVINGS PLAN

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DECEMBER 31, 2022 AND 2021

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(1919-1985)

Felix J. Hrapmann, Jr., CPA
(1919-1990)

William R. Hogan, Jr., CPA
(1920-1996)

James Maher, Jr., CPA
(1921-1999)

INDEPENDENT AUDITOR'S REPORT

September 29, 2023

Lindsay J. Calub, CPA, LLC
Michelle H. Cunningham, CPA
Dennis W. Dillon, CPA
Grady C. Lloyd, III CPA

Heather M. Jovanovich, CPA
Terri L. Kitto, CPA
Robynn P. Beck, CPA
John P. Butler, CPA
Jason C. Montegut, CPA
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To the Pension Trust Committee
Lula-Westfield, L.L.C. Savings Plan
Paincourtville, Louisiana

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

We have performed audits of the financial statements of Lula-Westfield, L.L.C. Savings Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of and for the years ended December 31, 2022 and 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

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Members
American Institute of
Certified Public Accountants
Society of LA CPAs

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Lula-Westfield, L.L.C. Savings Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the plan; and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

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

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

Supplemental Schedules Required by ERISA

The supplemental Schedule of Assets Held at End of Year is presented for purposes of additional analysis and are not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

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


New Orleans, Louisiana

LULA-WESTFIELD, L.L.C. SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ASSETS:		
Investments, at fair value:		
Money market	\$ 7,709	\$ 7,625
Mutual funds	<u>10,070,436</u>	<u>13,003,795</u>
Total investments at fair value	<u>10,078,145</u>	<u>13,011,420</u>
Investments, at contract value	<u>3,813,827</u>	<u>3,525,228</u>
Total investments	<u>13,891,972</u>	<u>16,536,648</u>
Receivables:		
Participant notes receivable	<u>320,019</u>	<u>293,024</u>
Total receivables	<u>320,019</u>	<u>293,024</u>
TOTAL ASSETS	<u>14,211,991</u>	<u>16,829,672</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 14,211,991</u>	<u>\$ 16,829,672</u>

See accompanying notes.

LULA-WESTFIELD, L.L.C. SAVINGS PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ADDITIONS TO NET ASSETS ATTRIBUTABLE TO:		
Investment income:		
Net (depreciation) appreciation in fair value of investments	\$ (2,201,635)	\$ 1,698,174
Dividends and interest	<u>53,246</u>	<u>53,887</u>
Total investment (loss) income	<u>(2,148,389)</u>	<u>1,752,061</u>
Contributions:		
Employer	285,606	309,441
Participants' salary deferrals	<u>612,625</u>	<u>699,584</u>
Total contributions	<u>898,231</u>	<u>1,009,025</u>
Other:		
Interest on notes receivable from participants	13,538	13,258
Miscellaneous	<u>28,097</u>	<u>313</u>
Total other	<u>41,635</u>	<u>13,571</u>
Total additions (reductions)	<u>(1,208,523)</u>	<u>2,774,657</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTABLE TO:		
Benefits paid to participants	<u>1,409,158</u>	<u>3,082,215</u>
Total deductions	<u>1,409,158</u>	<u>3,082,215</u>
Net decrease	(2,617,681)	(307,558)
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	<u>16,829,672</u>	<u>17,137,230</u>
END OF YEAR	<u>\$ 14,211,991</u>	<u>\$ 16,829,672</u>

See accompanying notes.

LULA-WESTFIELD, L.L.C. SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

1. DESCRIPTION OF THE PLAN:

The following description of the Lula-Westfield, L.L.C. Savings Plan (the “Plan”) provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General:

The Plan is a Defined Contribution Plan covering all full-time employees of Lula-Westfield, L.L.C. (the “Company”), who have completed one year of service. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan was amended on August 25, 2011 to change the Plan to a Safe Harbor Plan. Under the Safe Harbor election, the employer will make matching contributions to the account of each “eligible participant” in an amount equal to the sum of 100% of the amount of the participant’s elective deferrals up to 3% of the participant’s compensation and 50% of the next 2%. This amendment became effective January 1, 2012.

Contributions:

Participants may make an elective contribution up to 15% (subject to limitations provided in Sections 401(k), 404, and 415 of the Internal Revenue Code) of their annual compensation. The Company may contribute a matching contribution equal to a uniform percentage of the participant's salary deferrals. Dependent upon profits, an additional discretionary amount may be contributed as determined by the Company or the Plan Agreement. A participant must be actively employed on the last day of the Plan year to receive a discretionary contribution. No discretionary contributions were made during the years ended December 31, 2022 or 2021. During 2022 and 2021, the Plan made Safe Harbor matching contributions in the amounts of \$285,606 and \$309,441. The contribution is equal to 100% of salary deferrals; not to not exceed 3% of compensation plus 50% of salary deferrals between 3% and 5% of compensation. The Safe Harbor contribution is 100% vested.

Forfeitures:

There were no forfeitures available to reduce employer contributions as of December 31, 2022 and 2021.

Participants' Accounts:

Each participant's account is credited with the participant's contribution and the Company's matching and/or discretionary contribution, Plan earnings, and charged with applicable administrative expenses. When the Company contributes a discretionary amount, allocations are based on individual participant's percentage of compensation to the total compensation for all eligible participants.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

1. DESCRIPTION OF THE PLAN: (Continued)

Vesting:

Participants are immediately vested in their voluntary contributions and qualified matching contribution. Vesting in the discretionary profit sharing is based on years of continuous service. A participant vests in 10% increments for the first two years of service and in 20% increments thereafter. A participant is 100% vested after six years of service. Safe Harbor contributions are 100% vested when made.

Payment of Benefits:

Except as otherwise provided in the Plan documents, distributions under the Plan are made only in the event of retirement, death, disability, termination of employment, or termination of the Plan. Hardship withdrawals are also permitted under the Plan.

A participant or his named beneficiary may elect to receive either a lump sum amount that is equal to the value of his or her account, monthly installments through the purchase of an annuity, or selecting the installment refund option.

Participant Notes Receivable:

Participants may borrow from the Plan up to 50% of their vested account balance up to \$50,000. Interest on loans is charged at 2% over the prime interest rate. Related fees are charged directly to the borrowing participant's account. Loans outstanding at the end of the year are reflected in the statement of net assets as participant notes receivable. Generally, loans are to be repaid over a reasonable period of time not to exceed the earlier of five years or normal retirement date. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan administrator. Interest rates all outstanding loans are currently 4.25% - 9.25%. Principal and interest are paid ratably through monthly payroll deductions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting:

The financial statements of the Plan are prepared using the accrual method of accounting.

Participant Notes Receivables:

Participant's notes receivable are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are classified as distributions based on the terms of the Plan documents.

LULA-WESTFIELD, L.L.C. SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Plan Administration and Certification of Information:

The Plan is administered by the Company through a trust committee. During the years ended December 31, 2022 and 2021, Nationwide Retirement Plans Business Operations held the Plan's investment assets, maintained the details on each participant's account, and executed transactions therein.

Investment information included in the accompanying financial statements is based on information certified by Nationwide Retirement Plans Business Operations to be complete and accurate, in accordance with Section 2520.103-5 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Investment Valuation and Income Recognition:

Investments are reported at fair value except for the guaranteed investment contracts which are reported at contract value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The Trustee invest contributions into participant accounts as directed by the participants. See Note 4 for a discussion of fair value measurements. See Note 5 for a discussion on guaranteed investment contracts. Purchases and sales of investments are recorded on a trade-date basis. Interest income is accrued when earned. Dividend income is recorded on the ex-dividend date. Investment related expenses are included in net appreciation (depreciation) in fair value of investments.

Use of Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

3. INVESTMENTS PREPARED AND CERTIFIED BY TRUSTEES:

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the trustees of the plan as of and for the years ended December 31, 2022 and 2021.

	<u>2022</u>	<u>2021</u>
Money market	\$ 7,709	\$ 7,625
Mutual funds	10,070,436	13,003,795
Investment contract	3,813,827	3,525,228
Notes receivable	320,019	293,024
Net investment income (loss)	(2,148,389)	1,752,061

LULA-WESTFIELD, L.L.C. SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

3. INVESTMENTS PREPARED AND CERTIFIED BY TRUSTEES: (Continued)

During 2022 and 2021, the Plan's investments, including gains and losses on investments bought and sold, as well as held during the year, (depreciated) appreciated in value by \$(2,201,635) and \$1,698,174, respectively.

4. FAIR VALUE MEASUREMENTS:

The Plan applies the provisions of ASC 820, *Fair Value Measurements and Disclosures*. ASC 820 defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles and expands disclosures regarding fair value measurements.

The valuation hierarchy is based upon the transparency of inputs to the valuation of the Plan's investments. The three levels are defined as follows:

Level 1: Inputs that reflect quoted prices for identical securities in active markets.

Level 2: Inputs other than quoted prices included within Level 1 that are observable, either directly or indirectly.

Level 3: Inputs that are unobservable and significant to the fair value measurement.

Level 1 Fair Value Measurements:

The fair value of money market accounts and mutual funds are based on quoted prices in active markets held by the Plan at year end.

The following table sets forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2022 and 2021:

		Fair Value Measurements at the End of the Report Period Using:		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>December 31, 2022</u>	<u>Fair Value</u>			
Money Market Accounts	\$ 7,709	\$ 7,709	\$ -	\$ -
Mutual Funds	10,070,436	10,070,436	-	-
Total investments at fair value	<u>\$ 10,078,145</u>	<u>\$ 10,078,145</u>	<u>\$ -</u>	<u>\$ -</u>

LULA-WESTFIELD, L.L.C. SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

4. FAIR VALUE MEASUREMENTS: (Continued)

		Fair Value Measurements at the End of the Report Period Using:		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>December 31, 2021</u>	<u>Fair Value</u>			
Money Market Accounts	\$ 7,625	\$ 7,625	\$ -	\$ -
Mutual Funds	13,003,795	13,003,795	-	-
Total investments at fair value	<u>\$ 13,011,420</u>	<u>\$ 13,011,420</u>	<u>\$ -</u>	<u>\$ -</u>

The Plan's policy is to recognize transfers between Levels 1 and 2 and into and out of Level 3 as of the date of the event or change in circumstances that caused the transfer. For the years ended December 31, 2022 and 2021, there were no transfers from Level 1 to Level 2 and no transfers into or out of Level 3.

5. GUARANTEED INVESTMENT CONTRACTS:

Guaranteed investment contract accounts are credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. Guaranteed investment contracts are maintained in the general account of the trustees.

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

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The contract value at December 31, 2022 and 2021 was \$3,813,827 and \$3,525,228 respectively. The crediting interest rate is based on an annual effective yield that is at least equal to the minimum guaranteed interest rate of 1%.

6. PLAN TERMINATION:

Although the Company expects to continue the Plan indefinitely, the Company has the right to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event the Plan is either wholly or partially terminated or contributions to the Plan are discontinued, participants shall have a non-forfeitable right to amounts credited to their accounts as of the date of termination, partial termination or discontinuance.

LULA-WESTFIELD, L.L.C. SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

7. TAX STATUS:

The Plan has not yet filed with the Internal Revenue Service for a determination letter. However, the plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt for the years ended December 31, 2022 and 2021. The Plan's Annual Return/Report of Employee Benefit Plan (Form 5500) for 2022, 2021 and 2020 are subject to examination by the IRS, generally for three years after they are filed.

8. TERMINATED EMPLOYEES:

As of December 31, 2022 and 2021, there was \$2,655,672 and \$2,932,519, respectively, in funds which represented terminated participants balances due a refund or future payment to them.

9. TRANSACTIONS WITH PARTIES-IN-INTEREST:

There were no known prohibited transactions with parties-in-interest during the years ended December 31, 2022 and 2021.

10. RISKS AND UNCERTAINTIES:

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

11. SUBSEQUENT EVENTS:

Management has evaluated subsequent events through September 29, 2023, which is the date the financial statements were available to be issued.

LULA-WESTFIELD, L.L.C. SAVINGS PLAN
SUPPLEMENTAL SCHEDULE
SCHEDULE H, LINE 4i #72-1353056, PLAN 001
SCHEDULE OF ASSETS HELD AT END OF YEAR
DECEMBER 31, 2022

(a) PARTY IN <u>INTEREST</u>	(b) IDENTITY OF ISSUE, BORROWER, LESSOR <u>OR SIMILAR PARTY</u>	(c) DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, <u>PAR OR MATURITY VALUE</u>	(d) COST <u>BASIS</u>	(e) CURRENT <u>VALUE</u>
	Invesco Oppenheimer	International Diversified Y	**	\$ 216,759
	Invesco Oppenheimer	Global Y	**	132,571
	JP Morgan	Large Cap Val R5	**	562,664
	JP Morgan	Eq Inc R5	**	2,884
	JP Morgan	Large Cap Gr R6		2,799
	Janus Henderson	SmCap Val N	**	98,668
	Fed Gov Obligations Prmr	Fed Gov Obligations Premier	**	7,709
	TIAA-CREF	Real Estate Securities Inst.	**	32,830
	TIAA-CREF	LfCycInd 2010 Inst	**	80,227
	TIAA-CREF	LfCycInd 2015 Inst	**	72,953
	TIAA-CREF	LfCycInd 2020 Inst	**	64,317
	TIAA-CREF	LfCycInd 2025 Inst	**	1,629,354
	TIAA-CREF	LfCycInd 2030 Inst	**	17,248
	TIAA-CREF	LfCycInd 2035 Inst	**	2,449,809
	TIAA-CREF	LfCycInd 2040 Inst	**	125,721
	TIAA-CREF	LfCycInd 2045 Inst	**	683,720
	TIAA-CREF	LfCycInd 2055 Inst	**	242,889
	TIAA-CREF	LfCycInd 2050 Inst	**	1,644
	TIAA-CREF	LfCycInd 2060 Inst	**	128,414
	TIAA-CREF	LfCycIndRtinc	**	508,741
	PGIM	Ttl Rtn Bd R6	**	959
	PGIM	High Yield R6	**	51,037
	Fidelity	500 Index	**	635,599
	Fidelity	SmCap Indx	**	44,462
	Fidelity	Extd Mkt Indx	**	1,554
	Fidelity	Intl Indx	**	3,263
	Fidelity	US Bd Indx	**	651

(Continued)

SCHEDULE H, LINE 4i #72-1353056, PLAN 001
SCHEDULE OF ASSETS HELD AT END OF YEAR
DECEMBER 31, 2022

(a) PARTY IN INTEREST	(b) IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	(c) DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR OR MATURITY VALUE	(d) COST BASIS	(e) CURRENT VALUE
	Pioner Select	Mid Cap Growth Y	**	254,643
	American Funds Growth	Fund of America R6	**	843,735
	American Funds Growth	American Balances R6	**	447,779
	Avnts US SmCap	Val Inst	**	894
	Avnts US LgCap	Val Inst		3,001
	AB Global Bond	ANAIX	**	477
	Black Rock	Health Science Oppr Inst	**	256,301
	Black Rock	Strat Inc Oppr I	**	96
	Black Rock	Mid Cap Growth Eq inst	**	1,693
	Black Rock	High Yield Bd Port K	**	831
	Columbia Select	Tl 1 Rtn K	**	262
	Diamond Hill	Md Cap I	**	1,753
	GdmnnScs	GQGPtnr Int 1 Oppr	**	3,872
	Principal Global	Real Est. R6	**	1,757
	DFA	Emrg Mkt Cor Eq Inst	**	3,656
	Dodge Cox	Intl Stk	**	3,837
	PIMCO	Real Rtn Inst	**	854
	PIMCO	Comdy Real Rtn Strat Inst	**	1,742
	Vanguard	Selected Value Inv.	**	116,783
	Vanguard	Explr Adml	**	903
*	Nationwide Retirement Plans	Geneva SmCapGr Inst. Svc.	**	175,902
*	Nationwide Retirement Plans	Cor Plus Bd R6	**	17,711
*	Nationwide Retirement Plans	Bailard Int. Eq. R6	**	137,224
*	Nationwide Retirement Plans	Fixed Select Option	**	3,813,827
*	Nationwide Retirement Plans	Loomis AllCap Gr R6	**	2,993
	Participant loans	Interest rate 4.25% to 9.25%	**	320,019
				<u>\$ 14,211,991</u>

* Denotes party-in-interest

** Cost information is not required for participant directed accounts

R E P O R T

LULA-WESTFIELD, L.L.C. SAVINGS PLAN

DECEMBER 31, 2022 AND 2021

LULA-WESTFIELD, L.L.C. SAVINGS PLAN

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INDEPENDENT AUDITOR'S REPORT

September 29, 2023

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To the Pension Trust Committee
Lula-Westfield, L.L.C. Savings Plan
Paincourtville, Louisiana

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

We have performed audits of the financial statements of Lula-Westfield, L.L.C. Savings Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of and for the years ended December 31, 2022 and 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

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Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Lula-Westfield, L.L.C. Savings Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the plan; and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

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

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

Supplemental Schedules Required by ERISA

The supplemental Schedule of Assets Held at End of Year is presented for purposes of additional analysis and are not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

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


New Orleans, Louisiana

LULA-WESTFIELD, L.L.C. SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ASSETS:		
Investments, at fair value:		
Money market	\$ 7,709	\$ 7,625
Mutual funds	<u>10,070,436</u>	<u>13,003,795</u>
Total investments at fair value	<u>10,078,145</u>	<u>13,011,420</u>
Investments, at contract value	<u>3,813,827</u>	<u>3,525,228</u>
Total investments	<u>13,891,972</u>	<u>16,536,648</u>
Receivables:		
Participant notes receivable	<u>320,019</u>	<u>293,024</u>
Total receivables	<u>320,019</u>	<u>293,024</u>
TOTAL ASSETS	<u>14,211,991</u>	<u>16,829,672</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 14,211,991</u>	<u>\$ 16,829,672</u>

See accompanying notes.

LULA-WESTFIELD, L.L.C. SAVINGS PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ADDITIONS TO NET ASSETS ATTRIBUTABLE TO:		
Investment income:		
Net (depreciation) appreciation in fair value of investments	\$ (2,201,635)	\$ 1,698,174
Dividends and interest	<u>53,246</u>	<u>53,887</u>
Total investment (loss) income	<u>(2,148,389)</u>	<u>1,752,061</u>
Contributions:		
Employer	285,606	309,441
Participants' salary deferrals	<u>612,625</u>	<u>699,584</u>
Total contributions	<u>898,231</u>	<u>1,009,025</u>
Other:		
Interest on notes receivable from participants	13,538	13,258
Miscellaneous	<u>28,097</u>	<u>313</u>
Total other	<u>41,635</u>	<u>13,571</u>
Total additions (reductions)	<u>(1,208,523)</u>	<u>2,774,657</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTABLE TO:		
Benefits paid to participants	<u>1,409,158</u>	<u>3,082,215</u>
Total deductions	<u>1,409,158</u>	<u>3,082,215</u>
Net decrease	(2,617,681)	(307,558)
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	<u>16,829,672</u>	<u>17,137,230</u>
END OF YEAR	<u>\$ 14,211,991</u>	<u>\$ 16,829,672</u>

See accompanying notes.

LULA-WESTFIELD, L.L.C. SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

1. DESCRIPTION OF THE PLAN:

The following description of the Lula-Westfield, L.L.C. Savings Plan (the “Plan”) provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General:

The Plan is a Defined Contribution Plan covering all full-time employees of Lula-Westfield, L.L.C. (the “Company”), who have completed one year of service. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan was amended on August 25, 2011 to change the Plan to a Safe Harbor Plan. Under the Safe Harbor election, the employer will make matching contributions to the account of each “eligible participant” in an amount equal to the sum of 100% of the amount of the participant’s elective deferrals up to 3% of the participant’s compensation and 50% of the next 2%. This amendment became effective January 1, 2012.

Contributions:

Participants may make an elective contribution up to 15% (subject to limitations provided in Sections 401(k), 404, and 415 of the Internal Revenue Code) of their annual compensation. The Company may contribute a matching contribution equal to a uniform percentage of the participant's salary deferrals. Dependent upon profits, an additional discretionary amount may be contributed as determined by the Company or the Plan Agreement. A participant must be actively employed on the last day of the Plan year to receive a discretionary contribution. No discretionary contributions were made during the years ended December 31, 2022 or 2021. During 2022 and 2021, the Plan made Safe Harbor matching contributions in the amounts of \$285,606 and \$309,441. The contribution is equal to 100% of salary deferrals; not to not exceed 3% of compensation plus 50% of salary deferrals between 3% and 5% of compensation. The Safe Harbor contribution is 100% vested.

Forfeitures:

There were no forfeitures available to reduce employer contributions as of December 31, 2022 and 2021.

Participants' Accounts:

Each participant's account is credited with the participant's contribution and the Company's matching and/or discretionary contribution, Plan earnings, and charged with applicable administrative expenses. When the Company contributes a discretionary amount, allocations are based on individual participant's percentage of compensation to the total compensation for all eligible participants.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

1. DESCRIPTION OF THE PLAN: (Continued)

Vesting:

Participants are immediately vested in their voluntary contributions and qualified matching contribution. Vesting in the discretionary profit sharing is based on years of continuous service. A participant vests in 10% increments for the first two years of service and in 20% increments thereafter. A participant is 100% vested after six years of service. Safe Harbor contributions are 100% vested when made.

Payment of Benefits:

Except as otherwise provided in the Plan documents, distributions under the Plan are made only in the event of retirement, death, disability, termination of employment, or termination of the Plan. Hardship withdrawals are also permitted under the Plan.

A participant or his named beneficiary may elect to receive either a lump sum amount that is equal to the value of his or her account, monthly installments through the purchase of an annuity, or selecting the installment refund option.

Participant Notes Receivable:

Participants may borrow from the Plan up to 50% of their vested account balance up to \$50,000. Interest on loans is charged at 2% over the prime interest rate. Related fees are charged directly to the borrowing participant's account. Loans outstanding at the end of the year are reflected in the statement of net assets as participant notes receivable. Generally, loans are to be repaid over a reasonable period of time not to exceed the earlier of five years or normal retirement date. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan administrator. Interest rates all outstanding loans are currently 4.25% - 9.25%. Principal and interest are paid ratably through monthly payroll deductions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting:

The financial statements of the Plan are prepared using the accrual method of accounting.

Participant Notes Receivables:

Participant's notes receivable are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are classified as distributions based on the terms of the Plan documents.

LULA-WESTFIELD, L.L.C. SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Plan Administration and Certification of Information:

The Plan is administered by the Company through a trust committee. During the years ended December 31, 2022 and 2021, Nationwide Retirement Plans Business Operations held the Plan's investment assets, maintained the details on each participant's account, and executed transactions therein.

Investment information included in the accompanying financial statements is based on information certified by Nationwide Retirement Plans Business Operations to be complete and accurate, in accordance with Section 2520.103-5 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Investment Valuation and Income Recognition:

Investments are reported at fair value except for the guaranteed investment contracts which are reported at contract value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The Trustee invest contributions into participant accounts as directed by the participants. See Note 4 for a discussion of fair value measurements. See Note 5 for a discussion on guaranteed investment contracts. Purchases and sales of investments are recorded on a trade-date basis. Interest income is accrued when earned. Dividend income is recorded on the ex-dividend date. Investment related expenses are included in net appreciation (depreciation) in fair value of investments.

Use of Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

3. INVESTMENTS PREPARED AND CERTIFIED BY TRUSTEES:

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the trustees of the plan as of and for the years ended December 31, 2022 and 2021.

	<u>2022</u>	<u>2021</u>
Money market	\$ 7,709	\$ 7,625
Mutual funds	10,070,436	13,003,795
Investment contract	3,813,827	3,525,228
Notes receivable	320,019	293,024
Net investment income (loss)	(2,148,389)	1,752,061

LULA-WESTFIELD, L.L.C. SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

3. INVESTMENTS PREPARED AND CERTIFIED BY TRUSTEES: (Continued)

During 2022 and 2021, the Plan's investments, including gains and losses on investments bought and sold, as well as held during the year, (depreciated) appreciated in value by \$(2,201,635) and \$1,698,174, respectively.

4. FAIR VALUE MEASUREMENTS:

The Plan applies the provisions of ASC 820, *Fair Value Measurements and Disclosures*. ASC 820 defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles and expands disclosures regarding fair value measurements.

The valuation hierarchy is based upon the transparency of inputs to the valuation of the Plan's investments. The three levels are defined as follows:

Level 1: Inputs that reflect quoted prices for identical securities in active markets.

Level 2: Inputs other than quoted prices included within Level 1 that are observable, either directly or indirectly.

Level 3: Inputs that are unobservable and significant to the fair value measurement.

Level 1 Fair Value Measurements:

The fair value of money market accounts and mutual funds are based on quoted prices in active markets held by the Plan at year end.

The following table sets forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2022 and 2021:

		Fair Value Measurements at the End of the Report Period Using:		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>December 31, 2022</u>	<u>Fair Value</u>			
Money Market Accounts	\$ 7,709	\$ 7,709	\$ -	\$ -
Mutual Funds	10,070,436	10,070,436	-	-
Total investments at fair value	<u>\$ 10,078,145</u>	<u>\$ 10,078,145</u>	<u>\$ -</u>	<u>\$ -</u>

LULA-WESTFIELD, L.L.C. SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

4. FAIR VALUE MEASUREMENTS: (Continued)

		Fair Value Measurements at the End of the Report Period Using:		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>December 31, 2021</u>	<u>Fair Value</u>			
Money Market Accounts	\$ 7,625	\$ 7,625	\$ -	\$ -
Mutual Funds	13,003,795	13,003,795	-	-
Total investments at fair value	<u>\$ 13,011,420</u>	<u>\$ 13,011,420</u>	<u>\$ -</u>	<u>\$ -</u>

The Plan's policy is to recognize transfers between Levels 1 and 2 and into and out of Level 3 as of the date of the event or change in circumstances that caused the transfer. For the years ended December 31, 2022 and 2021, there were no transfers from Level 1 to Level 2 and no transfers into or out of Level 3.

5. GUARANTEED INVESTMENT CONTRACTS:

Guaranteed investment contract accounts are credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. Guaranteed investment contracts are maintained in the general account of the trustees.

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

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The contract value at December 31, 2022 and 2021 was \$3,813,827 and \$3,525,228 respectively. The crediting interest rate is based on an annual effective yield that is at least equal to the minimum guaranteed interest rate of 1%.

6. PLAN TERMINATION:

Although the Company expects to continue the Plan indefinitely, the Company has the right to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event the Plan is either wholly or partially terminated or contributions to the Plan are discontinued, participants shall have a non-forfeitable right to amounts credited to their accounts as of the date of termination, partial termination or discontinuance.

LULA-WESTFIELD, L.L.C. SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

7. TAX STATUS:

The Plan has not yet filed with the Internal Revenue Service for a determination letter. However, the plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt for the years ended December 31, 2022 and 2021. The Plan's Annual Return/Report of Employee Benefit Plan (Form 5500) for 2022, 2021 and 2020 are subject to examination by the IRS, generally for three years after they are filed.

8. TERMINATED EMPLOYEES:

As of December 31, 2022 and 2021, there was \$2,655,672 and \$2,932,519, respectively, in funds which represented terminated participants balances due a refund or future payment to them.

9. TRANSACTIONS WITH PARTIES-IN-INTEREST:

There were no known prohibited transactions with parties-in-interest during the years ended December 31, 2022 and 2021.

10. RISKS AND UNCERTAINTIES:

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

11. SUBSEQUENT EVENTS:

Management has evaluated subsequent events through September 29, 2023, which is the date the financial statements were available to be issued.

LULA-WESTFIELD, L.L.C. SAVINGS PLAN
SUPPLEMENTAL SCHEDULE
SCHEDULE H, LINE 4i #72-1353056, PLAN 001
SCHEDULE OF ASSETS HELD AT END OF YEAR
DECEMBER 31, 2022

(a) PARTY IN <u>INTEREST</u>	(b) IDENTITY OF ISSUE, BORROWER, LESSOR <u>OR SIMILAR PARTY</u>	(c) DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, <u>PAR OR MATURITY VALUE</u>	(d) COST <u>BASIS</u>	(e) CURRENT <u>VALUE</u>
	Invesco Oppenheimer	International Diversified Y	**	\$ 216,759
	Invesco Oppenheimer	Global Y	**	132,571
	JP Morgan	Large Cap Val R5	**	562,664
	JP Morgan	Eq Inc R5	**	2,884
	JP Morgan	Large Cap Gr R6		2,799
	Janus Henderson	SmCap Val N	**	98,668
	Fed Gov Obligations Prmr	Fed Gov Obligations Premier	**	7,709
	TIAA-CREF	Real Estate Securities Inst.	**	32,830
	TIAA-CREF	LfCycInd 2010 Inst	**	80,227
	TIAA-CREF	LfCycInd 2015 Inst	**	72,953
	TIAA-CREF	LfCycInd 2020 Inst	**	64,317
	TIAA-CREF	LfCycInd 2025 Inst	**	1,629,354
	TIAA-CREF	LfCycInd 2030 Inst	**	17,248
	TIAA-CREF	LfCycInd 2035 Inst	**	2,449,809
	TIAA-CREF	LfCycInd 2040 Inst	**	125,721
	TIAA-CREF	LfCycInd 2045 Inst	**	683,720
	TIAA-CREF	LfCycInd 2055 Inst	**	242,889
	TIAA-CREF	LfCycInd 2050 Inst	**	1,644
	TIAA-CREF	LfCycInd 2060 Inst	**	128,414
	TIAA-CREF	LfCycIndRtinc	**	508,741
	PGIM	Ttl Rtn Bd R6	**	959
	PGIM	High Yield R6	**	51,037
	Fidelity	500 Index	**	635,599
	Fidelity	SmCap Indx	**	44,462
	Fidelity	Extd Mkt Indx	**	1,554
	Fidelity	Intl Indx	**	3,263
	Fidelity	US Bd Indx	**	651

(Continued)

SCHEDULE H, LINE 4i #72-1353056, PLAN 001
SCHEDULE OF ASSETS HELD AT END OF YEAR
DECEMBER 31, 2022

(a) PARTY IN INTEREST	(b) IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	(c) DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR OR MATURITY VALUE	(d) COST BASIS	(e) CURRENT VALUE
	Pioner Select	Mid Cap Growth Y	**	254,643
	American Funds Growth	Fund of America R6	**	843,735
	American Funds Growth	American Balances R6	**	447,779
	Avnts US SmCap	Val Inst	**	894
	Avnts US LgCap	Val Inst		3,001
	AB Global Bond	ANAIX	**	477
	Black Rock	Health Science Oppr Inst	**	256,301
	Black Rock	Strat Inc Oppr I	**	96
	Black Rock	Mid Cap Growth Eq inst	**	1,693
	Black Rock	High Yield Bd Port K	**	831
	Columbia Select	TI 1 Rtn K	**	262
	Diamond Hill	Md Cap I	**	1,753
	GdmnnScs	GQGPtnr Int 1 Oppr	**	3,872
	Principal Global	Real Est. R6	**	1,757
	DFA	Emrg Mkt Cor Eq Inst	**	3,656
	Dodge Cox	Intl Stk	**	3,837
	PIMCO	Real Rtn Inst	**	854
	PIMCO	Comdy Real Rtn Strat Inst	**	1,742
	Vanguard	Selected Value Inv.	**	116,783
	Vanguard	Explr Adml	**	903
*	Nationwide Retirement Plans	Geneva SmCapGr Inst. Svc.	**	175,902
*	Nationwide Retirement Plans	Cor Plus Bd R6	**	17,711
*	Nationwide Retirement Plans	Bailard Int. Eq. R6	**	137,224
*	Nationwide Retirement Plans	Fixed Select Option	**	3,813,827
*	Nationwide Retirement Plans	Loomis AllCap Gr R6	**	2,993
	Participant loans	Interest rate 4.25% to 9.25%	**	320,019
				<u>\$ 14,211,991</u>

* Denotes party-in-interest

** Cost information is not required for participant directed accounts

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection

For calendar plan year 2022 or fiscal plan year beginning		and ending	
A Name of plan	B Three-digit plan number (PN) ►		
C Plan sponsor's name as shown on line 2a of Form 5500		D Employer Identification Number (EIN)	

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

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

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

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l		
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Part II Income and Expense Statement

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

Income

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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)		
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		
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:

(2) EIN:

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a			

	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			
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			
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			
e Was this plan covered by a fidelity bond?			
4e			
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			
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			
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			
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			
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			
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			
l Has the plan failed to provide any benefit when due under the plan?			
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			
5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☐ Yes ☐ No If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.			
5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)			
5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)	
5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.			

Attachment to 2022 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name LULA-WESTFIELD, L.L.C. SAVINGS PLAN

EIN: 72-1353056

Plan Sponsor's Name LULA-WESTFIELD, L.L.C.

PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Participant Loans	Interest Rate		327,200
	Nationwide Life Insurance	AB Glbl Bd I		477
	Nationwide Life Insurance	AmFds Am Bal R6		447,779
	Nationwide Life Insurance	AmFds Gr Fd Am R6		843,735
	Nationwide Life Insurance	Avnts US LgCap Val Inst		3,001
	Nationwide Life Insurance	Avnts US SmCap Val Inst		894
	Nationwide Life Insurance	BlkRk Hi Yld Bd Port K		831

Attachment to 2022 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name LULA-WESTFIELD, L.L.C. SAVINGS PLAN

EIN: 72-1353056

Plan Sponsor's Name LULA-WESTFIELD, L.L.C.

PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Nationwide Life Insurance	BlkRk Hlth Scnc Oppr Inst		256,301
	Nationwide Life Insurance	BlkRk MdCap Gr Eq Inst		1,693
	Nationwide Life Insurance	BlkRk Strat Inc Oppr I		96
	Nationwide Life Insurance	BlkRk Ttl Rtn K		262
	Nationwide Life Insurance	DFA Emrg Mkt Cor Eq Inst		3,656
	Nationwide Life Insurance	Diamond Hill MdCap I		1,753
	Nationwide Life Insurance	DodgeCox Intl Stk I		3,837

Attachment to 2022 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name LULA-WESTFIELD, L.L.C. SAVINGS PLAN

EIN: 72-1353056

Plan Sponsor's Name LULA-WESTFIELD, L.L.C.

PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Nationwide Life Insurance	Fed Hrms Gov Oblgtns Prmr		7,709
	Nationwide Life Insurance	Fid 500 Indx		635,599
	Nationwide Life Insurance	Fid Extd Mkt Indx		1,554
	Nationwide Life Insurance	Fid Intl Indx		3,263
	Nationwide Life Insurance	Fid SmCap Indx		44,462
	Nationwide Life Insurance	Fid US Bd Indx		651
	Nationwide Life Insurance	GdmnScs GQGPtnrIntlOppr R6		3,872

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

Plan Name LULA-WESTFIELD, L.L.C. SAVINGS PLAN

EIN: 72-1353056

Plan Sponsor's Name LULA-WESTFIELD, L.L.C.

PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Nationwide Life Insurance	Invsco Gbl Y		132,571
	Nationwide Life Insurance	Invsco Intl Divrs Y		216,759
	Nationwide Life Insurance	JPM Eq Inc R5		2,884
	Nationwide Life Insurance	JPM LgCap Gr R6		2,799
	Nationwide Life Insurance	JPM LgCap Val R5		562,664
	Nationwide Life Insurance	JnsHndrsn SmCap Val N		98,668
	Nationwide Life Insurance	NW BNYMe1 CorPlsBd ESG R6		17,711

Attachment to 2022 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name LULA-WESTFIELD, L.L.C. SAVINGS PLAN

EIN: 72-1353056

Plan Sponsor's Name LULA-WESTFIELD, L.L.C.

PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Nationwide Life Insurance	NW Bailard Int Eq R6		137,224
	Nationwide Life Insurance	NW FXD SEL OPTN		3,813,827
	Nationwide Life Insurance	NW Geneva SmCapGr Inst Svc		175,902
	Nationwide Life Insurance	NW Loomis AllCap Gr R6		2,993
	Nationwide Life Insurance	PGIM Hi Yld R6		51,037
	Nationwide Life Insurance	PGIM Ttl Rtn Bd R6		959
	Nationwide Life Insurance	PIMCO Real Rtn Inst		854

Attachment to 2022 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name LULA-WESTFIELD, L.L.C. SAVINGS PLAN

EIN: 72-1353056

Plan Sponsor's Name LULA-WESTFIELD, L.L.C.

PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Nationwide Life Insurance	PIMCOComdyRealRtnStratInst		1,743
	Nationwide Life Insurance	Pionr Sel MdCap Gr Y		254,643
	Nationwide Life Insurance	Prncpl Gbl RealEst R6		1,757
	Nationwide Life Insurance	TIAACRF LfCycInd 2010 Inst		80,227
	Nationwide Life Insurance	TIAACRF LfCycInd 2015 Inst		72,953
	Nationwide Life Insurance	TIAACRF LfCycInd 2020 Inst		64,317
	Nationwide Life Insurance	TIAACRF LfCycInd 2025 Inst		1,629,354

Attachment to 2022 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name LULA-WESTFIELD, L.L.C. SAVINGS PLAN

EIN: 72-1353056

Plan Sponsor's Name LULA-WESTFIELD, L.L.C.

PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Nationwide Life Insurance	TIAACRF LfCycInd 2030 Inst		17,248
	Nationwide Life Insurance	TIAACRF LfCycInd 2035 Inst		2,449,809
	Nationwide Life Insurance	TIAACRF LfCycInd 2040 Inst		125,721
	Nationwide Life Insurance	TIAACRF LfCycInd 2045 Inst		683,720
	Nationwide Life Insurance	TIAACRF LfCycInd 2050 Inst		1,644
	Nationwide Life Insurance	TIAACRF LfCycInd 2055 Inst		242,889
	Nationwide Life Insurance	TIAACRF LfCycInd 2060 Inst		128,414

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

Plan Name LULA-WESTFIELD, L.L.C. SAVINGS PLAN

EIN: 72-1353056

Plan Sponsor's Name LULA-WESTFIELD, L.L.C.

PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Nationwide Life Insurance	TIAACRF LfCycIndRtInc Inst		508,741
	Nationwide Life Insurance	TIAACRF RealEst Sec Inst		32,830
	Nationwide Life Insurance	Vngrd Explr Adml		903
	Nationwide Life Insurance	Vngrd Sel Val Inv		116,783