

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 01/01/2022 and ending 12/31/2022	
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 MAGNA LEGAL SERVICES 401(K) / PROFIT SHARING PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/2010
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) MAGNA LEGAL SERVICES, LLC 1635 MARKET STREET SUITE 800 PHILADELPHIA, PA 19103
2b	Employer Identification Number (EIN) 20-8474245
2c	Plan Sponsor's telephone number 609-608-5938
2d	Business code (see instructions) 541190

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	BARBARA PREVI
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 587
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) 417
a(2) Total number of active participants at the end of the plan year		6a(2) 480
b Retired or separated participants receiving benefits		6b 1
c Other retired or separated participants entitled to future benefits.....		6c 66
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 547
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 547
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 427
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 69
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: 2A 2E 2F 2G 2J 2K 2S 2T 3D 3B		
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 MAGNA LEGAL SERVICES 401(K) / PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 MAGNA LEGAL SERVICES, LLC	D Employer Identification Number (EIN) 20-8474245

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 EMPOWER ANNUITY INSURANCE COMPANY OF AMERICA

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
84-0467907	68322	514059-01	216	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.
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(a) Total amount of commissions paid 602	(b) Total amount of fees paid 0
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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 MASSACHUSETTS MUTUAL LIFE INS COMP 530 GAITHER RD STE 350 ROCKVILLE, MD 20850-1381
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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
482			3

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

MASSACHUSETTS MUTUAL LIFE INS COMP 530 GAITHER RD STE 350 ROCKVILLE, MD 20850

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
60			3

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

MASSACHUSETTS MUTUAL LIFE INS COMP

530 GAITHER RD STE 350
ROCKVILLE, MD 20850-1381

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
60			3

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

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

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

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

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

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

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

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

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	317753
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	0

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

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

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

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

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

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

b Balance at the end of the previous year **7b** 29681

c	Additions: (1) Contributions deposited during the year	7c(1)	183060	
	(2) Dividends and credits.....	7c(2)	0	
	(3) Interest credited during the year.....	7c(3)	3246	
	(4) Transferred from separate account.....	7c(4)	321457	
	(5) Other (specify below)	7c(5)	19790	
	▶ LOAN PAYMENTS			

(6) Total additions..... **7c(6)** 527553

d Total of balance and additions (add lines **7b** and **7c(6)**)..... **7d** 557234

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	1060
(2) Administration charge made by carrier.....	7e(2)	1106
(3) Transferred to separate account.....	7e(3)	237315
(4) Other (specify below)	7e(4)	

(5) Total deductions..... **7e(5)** 239481

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**)..... **7f** 317753

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)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ 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 MAGNA LEGAL SERVICES 401(K) / PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 MAGNA LEGAL SERVICES, LLC	D Employer Identification Number (EIN) 20-8474245	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☐ Yes ☒ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

EMPOWER ANNUITY INSURANCE COMPANY O

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	RECORDKEEPER	48949	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

MASSACHUSETTS MUTUAL LIFE INS COMP

PO BOX 9500
SPRINGFIELD, MA 01102-9500

(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?
55	BROKER/ADVISER	0	Yes ☒ No ☐	Yes ☐ No ☒	27099	Yes ☐ No ☒

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

EMPOWER ADVISORY GROUP, LLC

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MGMT	3364	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

INVESTNET RETIREMENT SOLUTIONS, LLC

1801 CALIFORNIA STREET
23RD FLOOR
DENVER, CO 80202

(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?
99	OTHER	2657	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS COMP	55	27099
(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.	
EMPOWER ANNUITY INSURANCE COMPANY O 8515 EAST ORCHARD ROAD GREENWOOD VILLAGE, CO 80111	, OTHER COMMISSIONS	
(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
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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 MAGNA LEGAL SERVICES 401(K) / PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 MAGNA LEGAL SERVICES, LLC	D Employer Identification Number (EIN) 20-8474245	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: MY RETIREMENT PATH INDEX CONSV 2055				
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST				
c EIN-PN 38-4097312-460	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0		
a Name of MTIA, CCT, PSA, or 103-12 IE: MY RETIREMENT PATH INDEX AGGR 2035				
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST				
c EIN-PN 38-4097300-448	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0		
a Name of MTIA, CCT, PSA, or 103-12 IE: INDEXSELECT MODERATE 2025 FUND CL I				
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST				
c EIN-PN 81-4509619-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1763593		
a Name of MTIA, CCT, PSA, or 103-12 IE: MY RETIREMENT PATH INDEX AGGR 2055				
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST				
c EIN-PN 38-4097302-450	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0		
a Name of MTIA, CCT, PSA, or 103-12 IE: INDEXSELECT AGGRESSIVE 2055 FUND CL				
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST				
c EIN-PN 81-4499160-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 205705		
a Name of MTIA, CCT, PSA, or 103-12 IE: MY RETIREMENT PATH INDEX CONSV 2025				
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST				
c EIN-PN 38-4097309-457	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0		
a Name of MTIA, CCT, PSA, or 103-12 IE: MY RETIREMENT PATH INDEX MODERATE 2				
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST				
c EIN-PN 38-4097306-454	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0		

a Name of MTIA, CCT, PSA, or 103-12 IE: INDEXSELECT MODERATE 2045 FUND CL I		
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST		
c EIN-PN 81-4515825-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3038881
a Name of MTIA, CCT, PSA, or 103-12 IE: MY RETIREMENT PATH INDEX MODERATE 2		
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST		
c EIN-PN 38-4097307-455	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: INDEXSELECT MODERATE 2035 FUND CL I		
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST		
c EIN-PN 81-4484368-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4712372
a Name of MTIA, CCT, PSA, or 103-12 IE: INDEXSELECT MODERATE RETIRE FUND CL		
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST		
c EIN-PN 81-4532033-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1295383
a Name of MTIA, CCT, PSA, or 103-12 IE: INDEXSELECT AGGRESSIVE 2035 FUND CL		
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST		
c EIN-PN 81-4543855-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 210598
a Name of MTIA, CCT, PSA, or 103-12 IE: INDEXSELECT AGGRESSIVE 2045 FUND CL		
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST		
c EIN-PN 81-4393238-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: INDEXSELECT AGGRESSIVE 2025 FUND CL		
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST		
c EIN-PN 81-4386547-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 215
a Name of MTIA, CCT, PSA, or 103-12 IE: INDEXSELECT MODERATE 2055 FUND CL I		
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST		
c EIN-PN 81-4430771-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1010464
a Name of MTIA, CCT, PSA, or 103-12 IE: MY RETIREMENT PATH INDEX AGGR 2025		
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST		
c EIN-PN 38-4097299-447	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: MY RETIREMENT PATH INDEX MODERATE 2		
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST		
c EIN-PN 38-4097304-452	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: MY RETIREMENT PATH INDEX AGGR 2045

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

c EIN-PN 38-4097301-449	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: INDEXSELECT CONSERVATIVE 2055 FUND

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

c EIN-PN 81-4374798-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 53886
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a Name of MTIA, CCT, PSA, or 103-12 IE: INDEXSELECT CONSERVATIVE 2045 FUND

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

c EIN-PN 81-4457845-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1727
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a Name of MTIA, CCT, PSA, or 103-12 IE: MY RETIREMENT PATH INDEX MODERATE 2

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

c EIN-PN 38-4097305-453	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: MY RETIREMENT PATH INDEX MODERATE R

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

c EIN-PN 38-4097303-451	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: INDEXSELECT CONSERVATIVE 2025 FUND

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

c EIN-PN 81-4447624-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 876
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a Name of MTIA, CCT, PSA, or 103-12 IE: MY RETIREMENT PATH INDEX CONSV 2045

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

c EIN-PN 38-4097311-459	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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>MAGNA LEGAL SERVICES 401(K) / PROFIT SHARING 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>MAGNA LEGAL SERVICES, LLC</u>	D Employer Identification Number (EIN) <u>20-8474245</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	00
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....		1b(1)	592285778634
(2) Participant contributions.....		1b(2)	00
(3) Other.....		1b(3)	00
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....		1c(1)	00
(2) U.S. Government securities		1c(2)	00
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred		1c(3)(A)	00
(B) All other		1c(3)(B)	00
(4) Corporate stocks (other than employer securities):			
(A) Preferred		1c(4)(A)	00
(B) Common.....		1c(4)(B)	00
(5) Partnership/joint venture interests		1c(5)	00
(6) Real estate (other than employer real property)		1c(6)	00
(7) Loans (other than to participants).....		1c(7)	00
(8) Participant loans.....		1c(8)	149894283184
(9) Value of interest in common/collective trusts.....		1c(9)	1374260412293701
(10) Value of interest in pooled separate accounts		1c(10)	
(11) Value of interest in master trust investment accounts.....		1c(11)	00
(12) Value of interest in 103-12 investment entities		1c(12)	00
(13) Value of interest in registered investment companies (e.g., mutual funds).....		1c(13)	14828251993295
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14)	29681317753
(15) Other		1c(15)	00

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	15997289	15666567

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h		
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	10932
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	10932

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	15997289	15655635
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	778634	
(B) Participants	2a(1)(B)	1617537	
(C) Others (including rollovers)	2a(1)(C)	244016	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2640187

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	13600	
(F) Other	2b(1)(F)	3246	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		16846

(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	57185	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		57185

(3) Rents	2b(3)		0
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-1969828
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-390127
c Other income	2c		3621
d Total income. Add all income amounts in column (b) and enter total	2d		357884
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	713812	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		713812
f Corrective distributions (see instructions)	2f		8380
g Certain deemed distributions of participant loans (see instructions)	2g		-2763
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	54970	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		54970
j Total expenses. Add all expense amounts in column (b) and enter total	2j		774399
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-416515
l Transfers of assets:			
(1) To this plan	2l(1)		74861
(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: **PERLSON LLP**

(2) EIN: **11-2717013**

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		587153

	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 MAGNA LEGAL SERVICES 401(K) / PROFIT SHARING PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 MAGNA LEGAL SERVICES, LLC		D Employer Identification Number (EIN) 20-8474245
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 84-1455663		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....		☐ Yes ☐ No
11 a Does the ESOP hold any preferred stock?.....		☐ Yes ☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....		☐ Yes ☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?.....		☐ Yes ☐ No
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:	14a		
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).....		14b	
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)			14c
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)			
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:	15a		
a The corresponding number for the plan year immediately preceding the current plan year.....		15b	
b The corresponding number for the second preceding plan year.....			
16 Information with respect to any employers who withdrew from the plan during the preceding plan year:	16a		
a Enter the number of employers who withdrew during the preceding plan year		16b	
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.....			
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 _____

MAGNA LEGAL SERVICES 401(K) / PROFIT SHARING PLAN
FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

MAGNA LEGAL SERVICES 401(K) / PROFIT SHARING PLAN
PLAN #001
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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
the Magna Legal Services 401(k) / Profit Sharing Plan

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

We have performed audits of the accompanying financial statements of Magna Legal Services 401(k) / Profit Sharing Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Magna Legal Services 401(k) / Profit Sharing Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from qualified institutions as of December 31, 2022 and 2021 and for the year ended December 31, 2022, stating that the certified investment information as described in Note 6 to the financial statements is complete and accurate.

Opinion

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

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

Opinion (Continued)

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Magna Legal Services 401(k) / Profit Sharing Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Magna Legal Services 401(k) / Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may include collusion, forgery,

Auditors' Responsibilities for the Audit of the Financial Statements (Continued)

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 Magna Legal Services 401(k) / Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Magna Legal Services 401(k) / Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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



Supplemental Schedules Required by ERISA

The supplemental schedules Form 5500, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and Form 5500, Schedule H, Line 4a – Schedule of Delinquent Participant Contributions as of December 31, 2022 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

Perlson LLP

CERTIFIED PUBLIC ACCOUNTANTS
Woodbury, New York
October 13, 2023



MAGNA LEGAL SERVICES 401(K) / PROFIT SHARING PLAN

Plan #001

Statements of Net Assets Available For Benefits

	<i>December 31,</i>	
	<i>2022</i>	<i>2021</i>
Assets		
Investments at fair value	\$ 14,604,749	\$ 15,255,110
Receivables:		
Employer contributions	778,634	592,285
Notes receivable from participants	283,184	149,894
Total receivables	1,061,818	742,179
Total assets	15,666,567	15,997,289
Liabilities		
Excess deferral payable	10,932	-
Net assets available for benefits	\$ 15,655,635	\$ 15,997,289

See accompanying notes to the financial statements

**MAGNA LEGAL SERVICES 401(K) / PROFIT SHARING PLAN
PLAN #001**

**Statement of Changes in Net Assets Available For Benefits
For the Year Ended December 31, 2022**

Additions:

Dividends	\$ 57,185
Interest income on notes receivable from participants	13,600
Other interest	3,246
Contributions:	
Employer	778,634
Participants	1,617,537
Rollovers	<u>244,016</u>
Total contributions	2,640,187
Transfers into the Plan	<u>74,861</u>
Total additions	2,789,079

Deductions:

Investment loss:	
Net depreciation in fair value of investments	2,356,334
Benefits paid to participants	713,812
Corrective/deemed distributions	5,617
Administrative expenses	<u>54,970</u>
Total deductions	<u>3,130,733</u>

Net decrease (341,654)

Net assets available for benefits:

Beginning of year	<u>15,997,289</u>
End of year	<u><u>\$ 15,655,635</u></u>

See accompanying notes to the financial statements

MAGNA LEGAL SERVICES 401(K) / PROFIT SHARING PLAN
PLAN #001
Notes to Financial Statements
December 31, 2022 and 2021

Note 1 - Description of Plan

The following description of the Magna Legal Services 401(k) / Profit Sharing Plan (the “Plan”) is provided for general information purposes only. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”) was signed into law. The CARES Act contains several provisions that temporarily impact 401(k) type plans, such as the waiver of required minimum distributions for 2020. The Plan allows eligible individuals to receive COVID-19 relief available under the CARES Act in the form of coronavirus-related distributions and a delay in the due date for repayments for outstanding plan loans occurring during the period beginning on March 27, 2020, and ending on December 31, 2020, for one year as provided. The Plan has formally adopted these provisions during the year ended December 31, 2022.

During the year ended December 31, 2022 notes receivable from participants related to a participating employer were transferred into the Plan, totaling \$74,861, which is included on the Statement of Changes in Net Assets Available for Benefits as transfers into the Plan.

General

The Plan is a defined contribution plan covering all full-time employees of Magna Legal Services, LLC (“the Company”) who have attained the age of 21 and are not covered by a collective bargaining agreement, as defined. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Each employee who satisfies the eligibility requirements will be automatically enrolled in the Plan if, after given a reasonable opportunity to respond, they do not indicate either the amount or percentage of compensation to be deferred or that they opt not to make elective deferrals. Upon automatic enrollment, 3% of the participant’s compensation will be withheld, contributed and treated as a pre-tax elective deferral. If the participant is automatically enrolled and does not indicate their investment elections, the default investments are the My Retirement Path Index Funds based on the participants expected retirement date.

The Plan also entitles plan participants to make elective deferrals to Roth 401(k) accounts. These deferrals are included in the participant’s taxable income and, once deferred, are irrevocably designated as Roth elective deferrals.

Contributions

Each year, participants may contribute up to 100% of pre-tax annual compensation, as defined in the Plan, not to exceed annual dollar limitations imposed by the Internal Revenue Service (“IRS”). Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (“rollovers”).

**MAGNA LEGAL SERVICES 401(K) / PROFIT SHARING PLAN
PLAN #001**

**Notes to Financial Statements
December 31, 2022 and 2021**

Note 1 - Description of Plan (continued)

Contributions (Continued)

Annually, the Company will make required safe harbor contributions to the Plan for eligible participants equal to 3% of their compensation, as limited by the Internal Revenue Code ("IRC"). The Company may also contribute a discretionary profit sharing contribution at such amounts allocated to eligible participants, pro rata, by class, based on compensation. In addition, the Company may make a matching contribution on behalf of eligible participants in an amount equal to either a percentage of compensation or a dollar amount as it directly relates to elective deferrals made during the year by eligible participants. Participants direct the investment of their contributions and those provided to them by the Company into various investment fund options offered by the Plan.

Total employer discretionary profit sharing contributions for the year ended December 31, 2022 was \$778,634, which was funded by the Company subsequently. There were no employer matching contributions for the year ended December 31, 2022.

Participant Accounts

Each participant's account is credited with the participant's contributions and any Company contributions on their behalf, as well as allocations of plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their elective deferral contributions, rollovers and employer safe harbor contributions made on their behalf, plus actual earnings thereon. With respect to the Company's matching and discretionary portions, a participant is 20% vested after 2 years of continuous service increasing to 100% after six years.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance in the plan, reduced by the participant's highest outstanding note balance to the plan during the one-year period ending on the day before the date on which the note is made, whichever is less. The notes are secured by the balance in the participant's account and bear interest at rates ranging from 4.25% through 8.00%, maturing through September 2036. Principal and interest are paid ratably through payroll deductions over a reasonable period of time. Any outstanding loans are due and payable upon termination of employment.

MAGNA LEGAL SERVICES 401(K) / PROFIT SHARING PLAN
PLAN #001
Notes to Financial Statements
December 31, 2022 and 2021

Note 1 - Description of Plan (continued)

Payment of Benefits

Upon termination of service due to death, disability or retirement, a participant may elect to receive benefits in a lump sum or in installment payments (over a period not to exceed the life expectancy of the participant, or the participant and his/her designated beneficiary). If a participant is terminated, the participant must consent to any distribution when his/her vested account balance exceeds \$5,000. The value of the participants vested account balance shall exclude rollover contributions that the participant may have made to the Plan.

Upon termination, if the participant does not make a timely election with respect to a cash-out distribution of an amount greater than \$1,000 but less than or equal to \$5,000, a direct rollover will be made on their behalf of their vested account balance into an individual retirement account or annuity ("IRA"). If the amount is under \$1,000, unless instructed in writing to rollover such amount to either an IRA or another qualified retirement plan, the participant will receive a check representing their vested account balance less the applicable 20% federal income tax withholding.

Forfeited Accounts

As of December 31, 2022, and 2021, forfeited non-vested accounts totaled \$36,240 and \$16,529, respectively. Forfeitures of non-vested account balances of terminated employees are used to offset Plan expenses or reduce the Company's contributions. Forfeitures of \$42,889 were utilized to reduce employer contributions during the year ended December 31, 2022.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments held by a defined contribution plan are required to be reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 7 - Fair Value Measurements.

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

MAGNA LEGAL SERVICES 401(K) / PROFIT SHARING PLAN
PLAN #001
Notes to Financial Statements
December 31, 2022 and 2021

Note 2 - Summary of Significant Accounting Policies (Continued)

Payment of Benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants and other fees are charged directly to the participants' accounts and are included in administrative expenses. Investment-related expenses are included in net depreciation of fair value of investments.

Note 3 - Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their accounts that were funded by matching and discretionary contributions.

Note 4 – Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

Note 5 - Tax Status

The Internal Revenue Service has determined and informed the Trustee by a letter dated June 30, 2020 that its profit sharing/money purchase/CODA plan is designed in accordance with applicable sections of the Internal Revenue Code ("IRC") and is exempt from income taxes. The Plan's administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

U.S. GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authority. The Plan is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress.

**MAGNA LEGAL SERVICES 401(K) / PROFIT SHARING PLAN
PLAN #001**

**Notes to Financial Statements
December 31, 2022 and 2021**

Note 6 – Information Prepared and Certified by the Trustee (unaudited)

Certain information related to investments in the accompanying financial statements and supplemental schedule, including investments at fair value and notes receivable from participants held as of December 31, 2022 and 2021, net depreciation/appreciation in fair value of the investments, dividend income and interest income on notes receivable from participants for the year ended December 31, 2022, was obtained or derived from information supplied to management and certified as complete and accurate by Empower Trust Company, LLC (the “Trustee” or “Qualified Institution”).

Note 7 – Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

The three levels of the fair value hierarchy under U.S. GAAP are described as follows:

- Level 1** - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2** - Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3** - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

MAGNA LEGAL SERVICES 401(K) / PROFIT SHARING PLAN
PLAN #001
Notes to Financial Statements
December 31, 2022 and 2021

Note 7 – Fair Value Measurements (continued)

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

There have been no changes in the methodologies used as of December 31, 2022 and 2021.

Mutual funds – Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (“NAV”) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common/collective trust – Common collective trust (“CCT”) is valued at NAV of units held by the Plan and is not publicly quoted. The NAV, as provided by the Custodian of the CCT, is used as a per share practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities.

Fixed annuities – Values for fixed annuity options are reported daily based on the valuation method disclosed in the annuity contract, as calculated by the annuity provider.

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

Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

The following tables set forth, by level, within the fair value hierarchy, the Plan’s assets at fair value as of December 31, 2022 and 2021:

Assets at Fair Value as of December 31, 2022

	<i>Level 1</i>	<i>Level 2</i>	<i>Level 3</i>	<i>Total</i>
Mutual funds	\$ 1,993,295	\$ -	\$ -	\$ 1,993,295
Fixed annuities	-	317,753	-	317,753
Total assets in the fair value hierarchy	1,993,295	317,753	-	2,311,048
Investments measured at NAV (a)				12,293,701
Investments at fair value	\$ 1,993,295	\$ 317,753	\$ -	\$ 14,604,749

**MAGNA LEGAL SERVICES 401(K) / PROFIT SHARING PLAN
PLAN #001**

**Notes to Financial Statements
December 31, 2022 and 2021**

Note 7 – Fair Value Measurements (continued)

Assets at Fair Value as of December 31, 2021

	<i>Level 1</i>	<i>Level 2</i>	<i>Level 3</i>	<i>Total</i>
Mutual funds	\$ 1,482,825	\$ -	\$ -	\$ 1,482,825
Fixed annuities	-	29,681	-	29,681
Total assets in the fair value hierarchy	1,482,825	29,681	-	1,512,506
Investments measured at NAV (a)				13,742,604
Investments at fair value	\$ 1,482,825	\$ 29,681	\$ -	\$ 15,255,110

- (a) In accordance with U.S. GAAP, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statements of Net Assets Available for Benefits.

Gains and losses included in the statement of changes in net assets available for benefits for the year ended December 31, 2022 are included in net depreciation in fair value of investments.

The Plan's policy is to recognize transfers between level 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 year ended December 31, 2022, there were no transfers between level 1 and 2 and no transfers into or out of level 3.

The investment strategy for the My Retirement Path Index Funds is to provide long term investors with an asset allocation strategy designed to maximize their retirement savings consistent with the risk that investors may be willing to accept given their investment time horizon.

Investments measured using the NAV per share practical expedient

The following table summarizes investments for which fair value is measured using the NAV per share as a practical expedient as of December 31, 2022 and 2021, respectively:

	<u>Fair value as of December 31, 2022</u>	<u>Unfunded commitments</u>	<u>Redemptions frequency (if currently eligible)</u>	<u>Redemption notice period</u>
Common/collective trust	\$12,293,701	N/A	Daily	Advance written notice of 5 business days for plan sponsor directed withdrawals

MAGNA LEGAL SERVICES 401(K) / PROFIT SHARING PLAN
PLAN #001
Notes to Financial Statements
December 31, 2022 and 2021

Note 7 – Fair Value Measurements (continued)

	<u>Fair value as of</u> <u>December 31,</u> <u>2021</u>	<u>Unfunded</u> <u>commitments</u>	<u>Redemptions</u> <u>frequency</u> <u>(if currently</u> <u>eligible)</u>	<u>Redemption</u> <u>Notice</u> <u>period</u>
				Advance written notice of 5 business days for plan sponsor directed withdrawals
Common/collective trust	\$13,742,604	N/A	Daily	

Note 8 – Related Party Transactions and Party-In-Interest Transactions

For the year ended December 31, 2022, trustee fees, investment advisor fees and management fees of \$54,970 were paid to the Trustee by the Plan. These party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

Note 9 – Subsequent Events

The Plan has evaluated subsequent events through October 13, 2023, the date the financial statements were available to be issued. There are no material subsequent events have been identified by management of the Company.

MAGNA LEGAL SERVICES 401(K) / PROFIT SHARING PLAN
Plan #001 / EIN #20-8474245
Form 5500, Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
As of December 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
	Mutual funds			
	Alger Small Cap Focus Fund Class Y	1,480 sh. Mutual fund	**	\$ 24,599
	Allspring Special Small Cap Value Fund - Class R6	51 sh. Mutual fund	**	1,813
	American Century Mid Cap Value Fund	6,826 sh. Mutual fund	**	105,387
	American Funds American Mutual Fund Class R-6	6,991 sh. Mutual fund	**	338,657
	American Funds New World Fund Class R-6	447 sh. Mutual fund	**	29,686
	Blackrock Mid-Cap Growth Equity Portfolio Class K	6,246 sh. Mutual fund	**	188,442
	Fidelity 500 Index Fund	2,163 sh. Mutual fund	**	287,942
	Fidelity Concord Street Trust-Fidelity International Index Fund	5,740 sh. Mutual fund	**	236,442
	Fidelity Mid-Cap Index Fund	3,814 sh. Mutual fund	**	98,858
	Fidelity Small-Cap Index Fund	3,539 sh. Mutual fund	**	76,792
	Fidelity U.S. Bond Index Fund	30,115 sh. Mutual fund	**	306,567
	Invesco Corporate Bond Fund Class R6	590 sh. Mutual fund	**	3,613
	JPMorgan Large Cap Growth Fund Class R6	5,511 sh. Mutual fund	**	258,581
	PGIM Strategic Bond Fund R6	2,726 sh. Mutual fund	**	22,793
	Western Asset Core Bond Fund IS	1,202 sh. Mutual fund	**	12,740
	Franklin Intl Growth R6	27 sh. Mutual fund	**	383
	Common/collective trusts			
	Wilmington Trust Collective Investment Trust			
	My Retirement Path Aggressive 2025 Fund	16 sh. Common/collective trust	**	215
	My Retirement Path Aggressive 2035 Fund	14,514 sh. Common/collective trust	**	210,598
	My Retirement Path Aggressive 2055 Fund	13,862 sh. Common/collective trust	**	205,705
	My Retirement Path Conservative 2025 Fund	72 sh. Common/collective trust	**	876
	My Retirement Path Conservative 2045 Fund	123 sh. Common/collective trust	**	1,727
	My Retirement Path Conservative 2055 Fund	3,724 sh. Common/collective trust	**	53,886
	My Retirement Path Moderate Retirement Fund	105,145 sh. Common/collective trust	**	1,295,383
	My Retirement Path Moderate 2025 Fund	135,557 sh. Common/collective trust	**	1,763,593
	My Retirement Path Moderate 2035 Fund	337,321 sh. Common/collective trust	**	4,712,372
	My Retirement Path Moderate 2045 Fund	207,008 sh. Common/collective trust	**	3,038,881
	My Retirement Path Moderate 2055 Fund	68,321 sh. Common/collective trust	**	1,010,465
	Fixed annuities			
	EI Fixed Account - Series Class II	Fixed annuities	**	317,753
*	Notes receivable from participants	Notes receivable from participants - interest rates are 4.25% to 8.00%, collateralized by the participants' account balances - maturities through September 2036.	-0-	283,184

* Represents party-in-interest transactions

** Participant-directed, information not applicable

\$ 14,887,933

MAGNA LEGAL SERVICES 401(K) / PROFIT SHARING PLAN
Plan #001 / EIN #20-8474245
Form 5500, Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
As of December 31, 2022

(a) Participant contributions transferred late to Plan	(b) Total that constitute nonexempt prohibited transactions			(c) Total fully- corrected under VFCP and PTE 2002-51
	Contributions not corrected *	Contributions corrected outside VFCP	Contributions pending correction in VFCP	
\$ 587,153	\$ 587,153	\$ -	\$ -	\$ -

* Some of the contributions not corrected were due to a plan merger during the year ended December 31, 2022.

Schedule H/I, Line 4a
Schedule of Delinquent Participant Contributions

Name of Plan: ► MAGNA LEGAL SERVICES 401(K)/PROFIT SHARING PLAN

Employer Identification No.: ► 20-8474245

Plan year (beginning/ending): ► 01/01/2022 - 12/31/2022 Plan number: ► 001

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
☒	587,153			

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

Magna Legal Services 401(k) / Profit Sharing Plan

01-JAN-22 to 31-DEC-22

27-JAN-23 07:02:33

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1ISA25I			231.45	214.75
1ISA35I			228,789.48	210,598.21
1ISA55I			224,214.40	205,704.90
1ISC25I			883.61	876.38
1ISC45I			1,746.82	1,726.76
1ISC55I			58,408.34	53,885.76
1ISMRFI			1,372,720.23	1,295,383.47
1ISM25I			1,874,370.15	1,763,593.32
1ISM35I			5,092,447.43	4,712,372.29
1ISM45I			3,308,843.21	3,038,880.74
1ISM55I			1,083,665.97	1,010,464.31
1RNWGX			31,555.40	29,685.77
1FSPSX			264,710.12	236,442.43
1FILRX			381.38	382.44
1AOFYX			30,162.71	24,599.47
1FSSNX			89,086.34	76,792.11
1ESPRX			1,989.18	1,812.91
1AMDVX			113,221.53	105,386.86
1BMGKX			287,977.65	188,442.34
1FSMDX			112,009.00	98,857.92
1RMFGX			353,006.09	338,656.50
1FXAIX			322,799.47	287,942.28
1JLGMX			336,929.21	258,581.35
1FXNAX			346,688.63	306,567.23
1ICBFX			4,450.21	3,612.69
1PUCQX			24,621.15	22,792.85
1WAC SX			15,549.39	12,739.88
1GWAQ30		1.300	277,791.85	280,789.88
			15,859,250.40	14,567,785.80
PARTICIPANT LOANS	VARIOUS	4.250-8.000	282,398.48	283,183.56
FORFEITURES			36,668.46	36,963.46

Attachment to Form 5500, Schedule H, Part 4, Item I

EIN # 20-8474245

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

Magna Legal Services 401(k) / Profit Sharing Plan**01-JAN-22 to 31-DEC-22****27-JAN-23 07:02:33**

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
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LEGEND

INVESTMENT OPTION:

1ISA25I IndexSelect Aggressive 2025 Fund CL I
 1ISA55I IndexSelect Aggressive 2055 Fund CL I
 1ISC45I IndexSelect Conservative 2045 Fund CL I
 1ISMRFI IndexSelect Moderate Retire Fund CL I
 1ISM35I IndexSelect Moderate 2035 Fund CL I
 1ISM55I IndexSelect Moderate 2055 Fund CL I
 1FSPSX Fidelity International Index
 1AOFYX Alger Small Cap Focus Y
 1ESPRX Allspring Special Small Cap Value R6
 1BMGKX BlackRock Mid-Cap Growth Equity K
 1RMFGX American Funds American Mutual R6
 1JLGMX JPMorgan Large Cap Growth R6
 1ICBFX Invesco Corporate Bond R6
 1WACSX Western Asset Core Bond IS

1ISA35I IndexSelect Aggressive 2035 Fund CL I
 1ISC25I IndexSelect Conservative 2025 Fund CL I
 1ISC55I IndexSelect Conservative 2055 Fund CL I
 1ISM25I IndexSelect Moderate 2025 Fund CL I
 1ISM45I IndexSelect Moderate 2045 Fund CL I
 1RNWGX American Funds New World R6
 1FILRX Franklin Intl Growth R6
 1FSSNX Fidelity Small Cap Index
 1AMDVX American Century Mid Cap Value R6
 1FSMDX Fidelity Mid Cap Index
 1FXAIX Fidelity 500 Index
 1FXNAX Fidelity US Bond Index
 1PUCQX PGIM Strategic Bond R6
 1GWAQ30 EI Fixed Account - Series Class II

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year