

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2022</div> <div>This Form is Open to Public Inspection</div>
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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: <div><div>☐ a multiemployer plan</div><div>☒ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)</div><div>☐ a single-employer plan</div><div>☐ a DFE (specify) _____</div></div>
B	This return/report is: <div><div>☒ the first return/report</div><div>☐ the final return/report</div><div>☒ an amended return/report</div><div>☐ a short plan year return/report (less than 12 months)</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: <div><div>☒ Form 5558</div><div>☐ automatic extension</div><div>☒ the DFVC program</div><div>☐ special extension (enter description)</div></div>
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 OPEN PEP	1b Three-digit plan number (PN) ▶ 301
		1c Effective date of plan 01/01/2022
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) PLAN PROFESSIONALS, LLC 494 SYCAMORE AVE. SHREWSBURY, NJ 07702	2b Employer Identification Number (EIN) 85-3213245 2c Plan Sponsor's telephone number 732-758-1577 2d Business code (see instructions) 561110

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	02/28/2024	JOANNE PALADINO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		<div style="display: flex; justify-content: space-between;"> 5 813 </div>
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		<div style="display: flex; justify-content: space-between;"> 6a(1) 813 </div>
a(2) Total number of active participants at the end of the plan year		<div style="display: flex; justify-content: space-between;"> 6a(2) 8504 </div>
b Retired or separated participants receiving benefits		<div style="display: flex; justify-content: space-between;"> 6b 0 </div>
c Other retired or separated participants entitled to future benefits.....		<div style="display: flex; justify-content: space-between;"> 6c 95 </div>
d Subtotal. Add lines 6a(2) , 6b , and 6c		<div style="display: flex; justify-content: space-between;"> 6d 8599 </div>
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		<div style="display: flex; justify-content: space-between;"> 6e 0 </div>
f Total. Add lines 6d and 6e		<div style="display: flex; justify-content: space-between;"> 6f 8599 </div>
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		<div style="display: flex; justify-content: space-between;"> 6g 1103 </div>
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		<div style="display: flex; justify-content: space-between;"> 6h 46 </div>
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		<div style="display: flex; justify-content: space-between;"> 7 </div>
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 2W		
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)		9b Plan benefit arrangement (check all that apply)
(1) ☒ Insurance	(1) ☒ Insurance	
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts	
(3) ☒ Trust	(3) ☒ Trust	
(4) ☐ General assets of the sponsor	(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		b General Schedules
(1) ☒ R (Retirement Plan Information)	(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) ☐ I (Financial Information – Small Plan)	
(3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(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 _____

<div>SCHEDULE A</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>► File as an attachment to Form 5500.</div> <div>► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div>	<div>OMB No. 1210-0110</div> <div>2022</div> <div>This Form is Open to Public Inspection</div>
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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 OPEN PEP	B Three-digit plan number (PN) ►	301
C Plan sponsor's name as shown on line 2a of Form 5500 PLAN PROFESSIONALS, LLC	D Employer Identification Number (EIN) 85-3213245	

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 LINCOLN NATIONAL LIFE INSURANCE CO.
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
35-0472300	65676	MULTIPLE	2615	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 51841	(b) Total amount of fees paid 24379
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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 FIRST FINANCIAL EQUITY CORP STE D-120 7373 N SCOTTSDALE RD SCOTTSDALE, AZ 85253
--

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
26306			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
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CETERA ADVISORS LLC 2302 ROSECRANS AVE STE 5100 EL SEGUNDO, CA 90245
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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
16705			4

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

AMERIPRISE FINANCIAL SERVICES LLC

50082 AMERIPRISE FINANCIAL CENTER
MINNEAPOLIS, MN 55474

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
4464			4

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

LPL FNCL CORP

C-O LPL
4707 EXECUTIVE DR
SAN DIEGO, CA 92121

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
2370			4

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

DELLLOSA, JOANNA C

2056 NORWALK AVE
LOS ANGELES, CA 90041

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
1114			0

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

DAO F LAVARES, ALABEL

880 W FIRST ST STE 5100
LOS ANGELES, CA 90012

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
477			4

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

AVANTAX INSURANCE AGENCY LLC

PO BOX 225278
DALLAS, TX 75222

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
272			4

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

LINANCIAL FINANCIAL ADVISORS

1301 S HARRISON ST STE 150
FORT WAYNE, IN 46802

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
133			4

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

NPPG PLAN PROFESSIONALS

494 SYCAMORE AVE
STE 100
SHREWSBURY, NJ 07702

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	21241	SERVICE FEES	5

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

NATIONAL PROFESSIONAL PLANNING GROU

494 SYCAMORE AVE
SHREWSBURY, NJ 07702-4217

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	3138	SERVICE FEES	5

(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	1413136
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	61275316

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) ▶ **GROUP VAR ANNUITY W/GUAR FUND**

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

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

b	Balance at the end of the previous year	7b	1254089
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c	Additions: (1) Contributions deposited during the year	7c(1)	71688	
	(2) Dividends and credits	7c(2)	0	
	(3) Interest credited during the year	7c(3)	30849	
	(4) Transferred from separate account	7c(4)	588115	
	(5) Other (specify below)	7c(5)	626203	

▶ **LOAN REPAY/FORF/ TAKEOVER/ADJUSTMENTS**

(6) Total additions	7c(6)	1316855
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d	Total of balance and additions (add lines 7b and 7c(6))	7d	2570944
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	602894
(2) Administration charge made by carrier	7e(2)	7894
(3) Transferred to separate account	7e(3)	465329
(4) Other (specify below)	7e(4)	81691

▶ **LOAN ISSUE, FORF, FEES, CORRECTIVES ADJUSTMENTS**

(5) Total deductions	7e(5)	1157808
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f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	1413136
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

<div>SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration</div>	<div>DFE/Participating Plan Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2022</div> <div>This Form is Open to Public Inspection.</div>
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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 OPEN PEP	B Three-digit plan number (PN) ►	301
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 PLAN PROFESSIONALS, LLC	D Employer Identification Number (EIN) 85-3213245	

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: LINCOLN LIFE SEPARATE ACCOUNT 4K		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.		
c EIN-PN 35-0472300-402	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 61275316
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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>OPEN PEP</u>	B Three-digit plan number (PN) ►	<u>301</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>PLAN PROFESSIONALS, LLC</u>	D Employer Identification Number (EIN) <u>85-3213245</u>	

Part I	Asset and Liability Statement	
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.		
Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions.....	1b(1)	588651
(2) Participant contributions.....	1b(2)	249449
(3) Other.....	1b(3)	
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	
(2) U.S. Government securities	1c(2)	
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred	1c(3)(A)	
(B) All other	1c(3)(B)	
(4) Corporate stocks (other than employer securities):		
(A) Preferred	1c(4)(A)	
(B) Common.....	1c(4)(B)	
(5) Partnership/joint venture interests	1c(5)	
(6) Real estate (other than employer real property)	1c(6)	
(7) Loans (other than to participants).....	1c(7)	
(8) Participant loans.....	1c(8)	929678
(9) Value of interest in common/collective trusts.....	1c(9)	
(10) Value of interest in pooled separate accounts	1c(10)	61275316
(11) Value of interest in master trust investment accounts.....	1c(11)	
(12) Value of interest in 103-12 investment entities	1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	7404842
(15) Other	1c(15)	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	0	70447936

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	0	70447936
---	-----------	---	----------

Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1264151	
(B) Participants	2a(1)(B)	1828361	
(C) Others (including rollovers)	2a(1)(C)	132980	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		3225492
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	17938	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		17938
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-2811877
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		187496
d Total income. Add all income amounts in column (b) and enter total	2d		619049
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2712535	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	77386	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2789921
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		56481
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	169433	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		169433
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3015835
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-2396786
l Transfers of assets:			
(1) To this plan	2l(1)		72844722
(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: **TEMPLETON & COMPANY**

(2) EIN: **14-1918990**

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		814004

	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	X		

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 _____.

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2022</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan OPEN PEP		B Three-digit plan number (PN) ► 301
C Plan sponsor's name as shown on line 2a of Form 5500 PLAN PROFESSIONALS, LLC		D Employer Identification Number (EIN) 85-3213245
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
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): 35-0472300		
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 _____

OPEN PEP
REPORT ON AUDIT OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

OPEN PEP

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Statement of net assets available for benefits	3
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Schedule H, line 4a – schedule of delinquent participant contributions	13
Schedule H, line 4i – schedule of assets (held at end of year)	14–15



Independent Auditor's Report

To the Plan Administrator and Those Charged with Governance
Open PEP
Shrewsbury, New Jersey

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

We have performed an audit of the accompanying financial statements of Open PEP (the PEP), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statement of net assets available for benefits as of December 31, 2022, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 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 audit need not extend to any statements or information related to assets held for investment (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 (qualified institution), provided that the statements or information regarding assets so held are prepared and certified to by the qualified institution, in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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

Disclaimer of Opinion

We do not express an opinion on the accompanying financial statements of Open PEP. Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

Basis for Disclaimer of Opinion

Certain of the PEP's records and procedures are not adequate to assure the completeness of participants' data on which contributions, loan repayments and benefit payments are determined. Accordingly we were unable perform any other auditing procedures with respect to a portion of the PEP's participants' data maintained by certain participating employers.

Responsibilities of Management for the Financial Statements

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

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

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

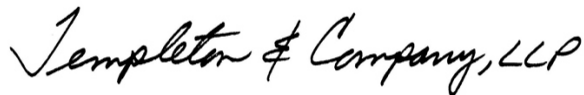
Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to conduct an audit of the Open PEP's financial statements in accordance with auditing standards generally accepted in the United States of America and to issue an auditor's report. However, because of the matter described in the Basis for Disclaimer of Opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

We are required to be independent of Open PEP, and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit.

Supplemental Information Required by ERISA

The supplemental information of Schedule H, line 4a – schedule of delinquent participant contributions and Schedule H, line 4i – schedule of assets (held at end of year), as of or for the year ended December 31, 2022, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of report it is inappropriate and we do not express an opinion on the supplemental information referred to above.



Fort Lauderdale, Florida
February 26, 2024

OPEN PEP
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2022

Investments:	
Investments, at fair value	\$ 61,275,316
Investments, at contract value	<u>7,404,842</u>
Total investments	<u>68,680,158</u>
Receivables:	
Notes receivable from participants	929,678
Participant contributions	249,449
Employer contributions	<u>588,651</u>
Total receivables	<u>1,767,778</u>
Net assets available for benefits	<u><u>\$ 70,447,936</u></u>

See accompanying notes to financial statements.

OPEN PEP

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2022

Additions to net assets attributed to:

Investment income (loss):

Net (depreciation) in fair value of investments	\$ (2,811,876)
Dividends, interest and other income	<u>187,496</u>

Total net investment (loss)	<u>(2,624,380)</u>
-----------------------------	--------------------

Interest income on participant notes receivable	<u>17,938</u>
---	---------------

Contributions:

Participants	1,828,361
Employer	1,264,151
Rollover	<u>132,980</u>

Total contributions	<u>3,225,492</u>
---------------------	------------------

Total additions, net of investment (loss)	<u>619,050</u>
---	----------------

Deductions from net assets attributed to:

Benefits paid to participants	2,846,403
Administrative expenses	<u>169,433</u>

Total deductions	<u>3,015,836</u>
------------------	------------------

Change in net assets before transfers in	(2,396,786)
--	-------------

Plan transfers:

Transfers in from other qualified plans	<u>72,844,722</u>
---	-------------------

Change in net assets	70,447,936
----------------------	------------

Net assets available for benefits:

Beginning of year	<u>-</u>
-------------------	----------

End of year	<u>\$ 70,447,936</u>
-------------	----------------------

OPEN PEP

NOTES TO FINANCIAL STATEMENTS

Note 1 – Description of Plan

The following description of the Open PEP (the PEP or the Plan) provides only general information. Participants should refer to the PEP basic plan document, and the applicable adoption agreement for the participant's employer which has chosen to participate in the PEP (Participating Employer), for a more complete description of the PEP's provisions.

General

The PEP is a pooled employer plan established and administered by Plan Professionals, LLC, the Pooled Plan Provider (PPP). The PEP was established under the Setting Every Community Up for Retirement Enhancement Act of 2019 (SECURE Act) on January 1, 2022. The PEP is a defined contribution plan covering eligible employees of the Participating Employers, and is intended to qualify under the Internal Revenue Code (IRC), sections 401(a) and 501(a). The PEP is intended to constitute a multiple employer plan, as described under IRC sections 410(a), 411, 413, and 415. Each Participating Employer elects its own provisions related to eligibility, contributions, notes receivable from participants, and payment of benefits. The PEP is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

The PPP is responsible for oversight of the Plan, determining the appropriateness of investment offerings, and monitoring investment performance. The PPP contracted with Lincoln National Life Insurance Company (Lincoln or the Custodian) who serves as the custodian of the PEP, processes and maintains the participant records and holds the PEP's investment assets.

Eligibility

Only those employees of the Participating Employers who are designated by the Participating Employer in its adoption agreement as eligible employees shall be eligible to participate in the PEP. Participating Employers may define eligibility requirements based on factors such as age, service or employee type. Eligible employees shall be eligible to make participant contributions and receive allocations of employer contributions if and to the extent specified in the applicable adoption agreement or otherwise provided by the PEP.

Contributions

Each year, eligible participants may make pre-tax, Roth, and/or after-tax contributions of their eligible compensation, as defined by the PEP and Participating Employer adoption agreement, subject to applicable limits established by law and the Internal Revenue Service (IRS). Participating Employers may elect safe harbor or non-safe harbor contribution provisions as well as compensation definitions. Under certain circumstances, eligible employees may make rollover contributions to the PEP. Participants who have attained age 50 before the end of the PEP year are eligible to make catch-up contributions. Participants direct their contributions into various investment options offered by the PEP.

Under the terms of the Participating Employer adoption agreements, the Participating Employers may elect to make matching contributions, profit-sharing contributions, safe harbor, and nonelective contributions to the PEP. Participating Employers may also elect to make true-up matching contributions. Participating Employer contributions, if any, are recorded in the year for which the contributions apply. Aggregate Participating Employer contributions for the year ended December 31, 2022 amounted to \$1,264,151. Participating Employer contributions are invested in funds in accordance with the participant's direction and the PEP's provisions.

Contributions are subject to certain IRS limitations.

OPEN PEP
NOTES TO FINANCIAL STATEMENTS, CONTINUED

Note 1 – Description of Plan, Continued

Participant accounts

Participant accounts are credited with the participant's contributions, the Participating Employer's contributions, if any, and investment earnings or losses. Participants are charged with the participant's withdrawals, applicable transaction charges, and an allocation of administrative expenses. Participants may direct their account balance into various investment options offered by the PEP which include pooled separate accounts and certain guaranteed investment contracts. Allocations are based on earnings and losses of the participant's investments or participant account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their individual contributions and their Participating Employer's safe harbor contributions (if any), plus actual earnings or losses thereon. Vesting in their Participating Employer's other contribution portion of their accounts, plus actual earnings thereon, is based on years of service ranging from immediate to six years graded or cliff vesting, as elected by the Participating Employer. Participant accounts become fully vested upon reaching normal retirement age (65), death, disability, or termination of the PEP.

Forfeitures

Forfeitures in any year from the accounts of participants whose employment with a Participating Employer has terminated shall be used in the following year by the applicable Participating Employer as follows: first, to restore any previously forfeited accounts, second, to make corrective allocations to the accounts of participants and for similar corrective measures, if any, third, to reduce Participating Employer contributions, fourth, to pay administrative expenses, and fifth, to allocate to participants as an additional nonelective contribution. During the year ended December 31, 2022, forfeited nonvested accounts totaling \$117,851 were used by Participating Employers to offset Participating Employer contributions and pay administrative expenses. At December 31, 2022, forfeited nonvested accounts totaled \$87,527.

Participant notes receivable

Plan participants are permitted to borrow from their account a minimum of \$1,000 and up to a maximum equal to the lesser of \$50,000 or 50% of the participant's vested account balance. Loan terms range from one to five years unless the loan is used to acquire a principal residence of the participant, which must be repaid in a reasonable period of time. Loans are secured by the vested account balance in the participant's account, and bear interest at the prime rate plus 1%, as determined by the PPP. A participant may only have one (1) loan outstanding at any time.

A participant can only have one loan currently outstanding from the PEP, unless as a result of a conversion from a prior plan, the participant has loans that were transferred to the PEP, in which case, up to one such grandfathered loan may also be outstanding for a possible maximum total of two loans outstanding. Delinquent notes receivable from participants are reclassified as distributions based upon the terms of the PEP document. Principal and interest are repaid through regular payroll deductions.

Payment of benefits

Payment of benefits can be made in a lump-sum, partial distributions, or periodic required minimum distributions based on the Participant Employer's adoption agreement. Upon separation of employment due to termination of employment, death, disability, or normal retirement age (65), a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum distribution, or maintain their vested account balance in the PEP.

OPEN PEP
NOTES TO FINANCIAL STATEMENTS, CONTINUED

Note 1 – Description of Plan, Continued

Payment of benefits, continued

Participants with vested amounts less than \$5,000 will receive a lump-sum distribution. Participants may elect to take in-service withdrawals of their vested accounts if they meet certain defined requirements, including becoming disabled, reaching early retirement age (59½), or due to heavy financial hardship, as defined. Participants, at any time, may also withdraw amounts attributable to their contributions, rollover contributions and/or any portion of their transferred balance that is available under a grandfathered withdrawal option.

Administrative expenses

Certain administrative expenses are paid by the PEP as provided for in the PEP basic plan document. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Certain other administrative expenses are paid by the PPP and Participating Employers and are not reflected in these financial statements. Investment related expenses are included in net depreciation in fair value of investments.

Note 2 – Summary of Significant Accounting Policies

Basis of accounting

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

Investment valuation and income recognition

Investments are reported at fair value (except for the fully benefit-responsive investment contracts which are recorded at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements.

Interest income is recognized when earned. Dividends are recorded on the ex-dividend date. Purchases and sales of securities are recorded on a trade-date basis. Net depreciation in fair value of investments includes the PEP's gains and losses on investments bought and sold, as well as held during the year.

Use of estimates

The preparation of financial statements in accordance with U.S. GAAP requires Plan management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities. Actual results could differ from those estimates and those differences may be material.

Risks and uncertainties

The PEP provides for various investment options. Investment securities are exposed to various risks, such as interest rate risk, market risk, liquidity risk and credit risk. Due to the level of risk associated with certain investment securities, including the uncertainty related to changes in the value of investment securities, it is at least reasonably possible changes in such risks in the near-term would materially affect participant account balances and the amounts reported in the financial statements.

OPEN PEP
NOTES TO FINANCIAL STATEMENTS, CONTINUED

Note 2 – Summary of Significant Accounting Policies, Continued

Risks and uncertainties, continued

For the year ended December 31, 2022, four Participating Employers individually comprised 5% or more of total contributions, and, in the aggregate, these Participating Employers comprised approximately 82% of total contributions. For the year ended December 31, 2022, two Participating Employers comprised approximately 5% or more of transfers in from other qualified plans and, in the aggregate, these Participating Employers comprised approximately 44% of transfers in from other qualified plans.

Payment of benefits

Benefits are recorded when paid.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded on an accrual basis. Delinquent notes are reclassified as distributions based on the terms of the PEP basic plan document and participant loan program. As of December 31, 2022, no allowance for credit losses has been recorded.

Administrative expenses

Reasonable expenses of the PEP, including custodian, attorneys, advisors, fiduciaries, and service providers are paid by the PEP, unless otherwise paid by the PPP or the Participating Employers. Expenses that are paid by the PPP or the Participating Employers are excluded from these financial statements. Investment related expenses are included in net depreciation in fair value of investments.

Plan administration

The PPP is responsible for the management and administration of the PEP. Lincoln is the custodian of the PEP's investment assets and investments, reinvestment, control and disbursement of the funds of the PEP.

Plan Professionals, LLC is the Pooled Plan Provider (PPP) and its affiliate, National Professional Planning Group, Inc. (NPPG), is the PEP's third-party administrator.

Uncertain tax positions

U.S. GAAP requires the Plan administrator to assess its uncertain tax positions for the likelihood they would be overturned upon examination by the IRS. In accordance with this guidance, PEP management has determined it does not have any positions at December 31, 2022 that it would be unable to substantiate.

Note 3 – Certified Investment Information

The Plan Administrator has elected the method of annual reporting compliance permitted by 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. Accordingly, Lincoln National Life Insurance Company, the qualified institution, has certified that the following investment information included in the accompanying financial statements and ERISA-required supplemental information is complete and accurate:

- Investments and notes receivable from participants as shown on the statement of net assets available for benefits as of December 31, 2022;

OPEN PEP
NOTES TO FINANCIAL STATEMENTS, CONTINUED

Note 3 – Certified Investment Information, Continued

- Net investment activity and interest income on participant notes receivable as shown in the statement of changes in net assets available for benefits for the year ended December 31, 2022; and
- Investment information included in the Schedule H, Line 4i – Schedule of Assets (held at end of year) as of December 31, 2022, as shown on the ERISA-required supplemental information.

At the request of the PPP, the PEP's independent auditors did not perform auditing procedures with respect to this certified information, except for comparing such certified information to the related investment information included in the financial statements, including the disclosures related to the investments to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP, and in the ERISA-required supplemental schedule, including assessing whether the supplemental schedule is in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Note 4 – Fair Value Measurements

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

The three levels of the fair value hierarchy are described as follows:

Level 1	Unadjusted quoted prices for identical, unrestricted assets or liabilities in active markets that a plan has the ability to access.
Level 2	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 for substantially the full term of the assets or liabilities.
Level 3	Significant unobservable inputs.

An investment's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There have been no changes in the methodology used at December 31, 2022. During the year ended December 31, 2022, there were no transfers of investments into or out of Level 3.

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

Pooled separate accounts - Valued at net asset value (NAV) based upon the units of such pooled separate accounts held by the Plan at year-end multiplied by the respective unit value. The unit values of the pooled separate accounts are based upon significant observable inputs, but are not based upon quoted market prices in an active market and are therefore considered Level 2 investments within the fair value hierarchy.

OPEN PEP

NOTES TO FINANCIAL STATEMENTS, CONTINUED

Note 4 – Fair Value Measurements, Continued

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 PEP believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the investments measured at fair value on a recurring basis as of December 31, 2022:

	Level 1	Level 2	Level 3	Total
Pooled separate accounts	\$ -	\$ 61,275,316	\$ -	\$ 61,275,316

Note 5 – Guaranteed Investment Contracts with Insurance Companies

Guaranteed Stable Value - Lincoln

The PEP invests in a fully benefit-responsive investment contract with Lincoln (the issuer). The Guaranteed Stable Value Account (GSV) is issued by Lincoln and reported at contract value totaling \$1,413,136 as of December 31, 2022. Contract value is the relevant measure for the portion of net assets available for benefits attributable to fully benefit-responsive contracts.

Lincoln maintains contributions in its general account. The GSV is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. Lincoln is contractually obligated to repay the principal and interest under the terms of the contract. Contributions received are credited with the applicable crediting rate. Interest is credited daily at a rate not less than the guaranteed minimum interest rate of 1.0%, as contractually specified. The interest crediting rate is reset by Lincoln every six months. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. There are no reserves against contract value for credit risk of Lincoln or otherwise.

The PEP's ability to receive amounts due is dependent on the Lincoln's ability to meet its financial obligations. Lincoln's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events limit the ability of the PEP to transact at contract value with Lincoln. Such events include amendments to the PEP documents (including complete or partial plan termination or merger with another plan), changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, bankruptcy of the PPP or other PPP events that cause a significant withdrawal from the PEP, the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA or premature termination of the contract. PPP management does not believe any events are probable of occurring that might limit the ability of the PEP to transact at contract value with the contract issuer and that also would limit the ability of the PEP to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the PEP and settle at an amount different from contract value. Such events include an uncured violation of the PEP's investment guidelines, a breach of a material obligation under the contract, a material misrepresentation or a material amendment to the agreement without consent of the issuer.

OPEN PEP

NOTES TO FINANCIAL STATEMENTS, CONTINUED

Note 5 – Guaranteed Investment Contracts with Insurance Companies, Continued

Guaranteed Option Fund - Principal

The PEP invests in a fully benefit-responsive, Guarantee Option Fund with the Principal Life Insurance Company (Principal). Guarantee Option Fund is issued by Principal and reported at contract value totaling \$5,991,706 as of December 31, 2022. Principal maintains contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with Principal, but it may not be less than zero percent. Such interest rates are reviewed on a quarterly basis for resetting. Participants in fully benefit-responsive contracts may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events limit the Plan's ability to transact at contract value with Principal. Such events include the following: (a) amendments to the Plan documents (including complete or partial plan termination or merger with another plan), (b) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (c) bankruptcy of the PPP or other PPP events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (d) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan Administrator believes that there are no events which would limit the Plan's ability to transact at contract value. The guaranteed investment contract does not permit Principal to terminate the agreement prior to the scheduled maturity dates.

Note 6 – Party-In-Interest Transactions

Parties-in-interest are defined under DOL Regulations as any fiduciary of the PEP, any party rendering service to the PEP, the Pooled Plan Provider (PPP), Participating Employers and certain others. The PEP's investments include pooled separate accounts and a guaranteed investment contract, managed, held, issued, and/or administered by Lincoln and Principal. Therefore, transactions with Lincoln and Principal are considered party-in-interest transactions. The PEP also issues loans to participants, which are secured by the vested balance in the participants' accounts. Such transactions are exempt from the prohibited transaction rules under ERISA.

The PEP's PPP is Plan Professionals, LLC. National Professional Planning Group, Inc. (NPPG) is an affiliate of the PPP and provides third-party administrative services to the PEP. Therefore, transactions with the PPP and NPPG qualify as party-in-interest transactions. The PEP compensates NPPG and PPP directly for such services which is included in administrative expenses for the year ended December 31, 2022 in the accompanying statement of changes in net assets available for benefits.

Note 7 – PEP Termination

Although it has not expressed any intent to do so, the PPP has the right under the PEP to discontinue contributions to the PEP and terminate the PEP subject to the provisions of ERISA. In the event of PEP termination, participants will become 100% vested in the Participating Employer's contribution portion of their accounts. Any unallocated assets of the PEP shall be allocated to participant accounts and distributed in such a manner as the PPP may determine. Additionally, the Participating Employers have the right to transfer the assets attributable to their participants to another qualified Plan should the PPP terminate the PEP.

OPEN PEP
NOTES TO FINANCIAL STATEMENTS, CONTINUED

Note 8 – Plan Transfers

Upon termination or new entrance of a Participating Employer, funds may be transferred to or from other qualified plans. During the year ended December 31, 2022, transfers into the PEP from other qualified plans totaled \$72,844,722.

Note 9 – Tax Status

On June 30, 2020, the IRS stated that the Non-Standardized Pre-Approved Profit-Sharing Plan adopted by the Plan, as then designed, was in accordance with the applicable section of the IRC, and, therefore, the related trust is tax-exempt. The Plan has not received a determination letter specific to the Plan itself. The Plan has been amended since receiving the opinion letter. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is designed and being operated in compliance with the applicable requirements of the IRC, and, therefore, believe that the Plan is qualified, and related trust is tax exempt.

The PEP is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 10 – Delinquent Participant Contributions

During 2022, participant contributions and loan repayments totaling \$814,004, were not remitted to the PEP within the period prescribed by DOL regulations. Such transactions constitute non-exempt party-in-interest transactions as defined by ERISA. Lost earnings related to 2022 delinquent participant contributions have not been remitted to the PEP and, accordingly, these delinquent contributions and loan repayments have not been corrected.

Note 11 – Plan Operation and Compliance Matters

For the year ended December 31, 2022, certain Participating Employers did not provide the PEP's third-party administrator payroll data and other required tax reporting information necessary to complete annual IRS compliance testing and other IRS compensation reporting and adjustments. The lack of sufficient participant and employee data did not permit the auditor to determine the completeness of employee and participant data and reconcile certain activity of the PEP to adequate supporting documentation. As a consequence, certain auditing procedures could not be applied or completed and supporting documents could not be obtained from these Participating Employers. As of the date of this report, the PPP and third-party administrator have notified these specific Participating Employers of their obligations to provide required annual payroll information and their obligations to remain as a Participating Employer in the PEP.

Note 12 – Subsequent Events

The PEP evaluated events occurring subsequent to December 31, 2022 through February 26, 2024, the date on which the financial statements were available to be issued, for matters that should be recorded in the financial statements or disclosed in the footnotes thereto.

SUPPLEMENTAL INFORMATION

OPEN PEP

SPONSOR'S EIN: 85-3213245

PLAN NUMBER: 301

SCHEDULE H, Line 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

For the Year Ended December 31, 2022

Total That Constitute Nonexempt Prohibited Transactions						
<u>Year</u>	<u>Check if Late Loan Repayments Are Included</u>	<u>Participant Contributions Transferred Late To Plan</u>	<u>Contributions Not Corrected</u>	<u>Contributions Corrected Outside VFCP</u>	<u>Contributions Pending Correction in VFCP</u>	<u>Total Fully Corrected Under VFCP and Prohibited Transaction Exemption 2002-51</u>
2022	✓	\$ 814,004	\$ 814,004	\$ -	\$ -	\$ -

OPEN PEP

SPONSOR'S EIN: 85-3213245

PLAN NUMBER: 301

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

December 31, 2022

(a)	(b) Identity of issue or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Values
	Pooled separate accounts:			
*	Lincoln	YourPath Passive 2035 Moderate	**	\$ 4,942,049
*	Lincoln	YourPath Passive 2040 Moderate	**	6,405,764
*	Lincoln	YourPath Passive 2045 Moderate	**	5,558,949
*	Lincoln	YourPath Passive 2050 Moderate	**	3,619,922
*	Lincoln	YourPath Passive 2055 Moderate	**	2,901,035
*	Lincoln	YourPath Passive 2060 Moderate	**	1,098,807
*	Lincoln	YourPath Passive 2010 Moderate	**	38,485
*	Lincoln	YourPath Passive 2015 Moderate	**	893,913
*	Lincoln	YourPath Passive 2020 Moderate	**	4,155,739
*	Lincoln	YourPath Passive 2025 Moderate	**	5,843,423
*	Lincoln	YourPath Passive 2030 Moderate	**	9,095,464
*	Lincoln	Vanguard Emerging Markets Stock Index Admiral Fund	**	785,898
*	Lincoln	Vanguard High-Yield Corporate Admiral Fund	**	223,381
*	Lincoln	Vanguard Real Estate Index Admiral Fund	**	186,524
*	Lincoln	Vanguard Small-Cap Index Fund Admiral	**	690,025
*	Lincoln	Vanguard Developed Markets Index Fund Admiral	**	2,518,884
*	Lincoln	Vanguard Mid-Cap Index Fund Admiral	**	2,039,413
*	Lincoln	DFA Inflation-Protected Securities	**	544,494
*	Lincoln	YourPath Passive 2020 Pathbuilder Income	**	63,246
*	Lincoln	YourPath Passive 2025 Pathbuilder Income	**	102,052
*	Lincoln	YourPath Passive 2030 Pathbuilder Income	**	232,488
*	Lincoln	YourPath Passive 2035 Pathbuilder Income	**	163,376
*	Lincoln	YourPath Passive 2040 Pathbuilder Income	**	134,081
*	Lincoln	YourPath Passive 2045 Pathbuilder Income	**	617,468
*	Lincoln	YourPath Passive 2050 Pathbuilder Income	**	139,601
*	Lincoln	YourPath Passive 2055 Pathbuilder Income	**	108,523
*	Lincoln	Passive 2060 Pathbuilder Income	**	41,196
*	Lincoln	YourPath Passive 2065 Pathbuilder Income	**	3,972
*	Lincoln	Fidelity Sustainability Bond Index Fund	**	432,439
*	Lincoln	State Street S&P 500 Index Fund - Class N	**	6,365,409
*	Lincoln	Vanguard LifeStrategy Moderate Growth Fund	**	146,297
*	Lincoln	YourPath Passive 2035 Conservative Class 1	**	2,090
*	Lincoln	YourPath Passive 2045 Conservative Class 1	**	1,066
*	Lincoln	YourPath Passive 2045 Aggressive Class 1	**	114,646
*	Lincoln	YourPath Passive 2050 Conservative Class 1	**	687
*	Lincoln	YourPath Passive 2050 Aggressive Class 1	**	147,488
*	Lincoln	YourPath Passive 2060 Aggressive Class 1	**	1,222
*	Lincoln	YourPath Passive 2065 Moderate	**	139,338
*	Lincoln	YourPath Passive 2065 Aggressive Class 1	**	20,481
*	Lincoln	YourPath Passive 2030 Aggressive Class 1	**	481,876
*	Lincoln	YourPath Passive 2010 Conservative Class 1	**	10,764
*	Lincoln	YourPath Passive 2015 Conservative Class 1	**	68,826
*	Lincoln	YourPath Passive 2020 Conservative Class 1	**	21,483
*	Lincoln	YourPath Passive 2020 Aggressive Class 1	**	813

OPEN PEP

SPONSOR'S EIN: 85-3213245

PLAN NUMBER: 301

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

December 31, 2022

(a)	(b) Identity of issue or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Values
*	Lincoln	YourPath Passive 2035 Aggressive Class 1	**	14,608
*	Lincoln	YourPath Passive 2040 Aggressive Class 1	**	1,819
*	Lincoln	YourPath Passive 2055 Aggressive Class 1	**	14,970
*	Lincoln	YourPath Passive 2060 Conservative Class 1	**	32
*	Lincoln	YourPath Passive Retirement Income Conservative Class 1	**	10,768
*	Lincoln	YourPath Passive Retirement Income Moderate	**	5,344
*	Lincoln	YourPath Passive 2025 Conservative Class 1	**	39,456
*	Lincoln	YourPath Passive 2030 Conservative Class 1	**	84,894
*	Lincoln	YourPath Passive 2040 Conservative Class 1	**	328
	Total pooled separate accounts			61,275,316
	Guaranteed investment contracts:			
*	Lincoln National Life Insurance Company	Guaranteed Stable Value	**	1,413,136
	Principal Life Insurance Company	Fixed Inc. Guarantee Option Fund	**	5,991,706
	Total guaranteed investment contracts			7,404,842
	Total investments			68,680,158
*	Participant notes receivable	Loans to participants, interest ranging from 4.25% - 8.25%, various maturities.	-	929,678
	Total assets held			<u>\$ 69,609,836</u>

* A party-in-interest, as defined by ERISA.

** The cost of participant-directed investments is not required to be disclosed.

POOLED EMPLOYER PLAN/POOLED PLAN PROVIDER INFORMATION

NAME OF PLAN: OpenPEP

EIN: 85-3213245

PLAN NUMBER: 301

1a. Is the pooled plan provider currently in compliance with the requirements for filing the Form PR (Pooled Plan Provider Registration Statement)? (See Form PR Instructions and 29 CFR 2510.3-44.)

☒ Yes ☐ No

1b. If "Yes" is checked in line 1a, enter the AckID for the most recent Form PR that was required to be filed under the Form PR filing requirements. (Failure to enter a valid AckID will subject the Form 5500 filing to rejection as incomplete.)

ACKID: R20499VFR

MULTIPLE EMPLOYER PLAN PARTICIPATING EMPLOYER INFORMATION

PLAN NAME: Open PEP

EIN: 85-3213245

PN: 301

Plan Year End: December 31, 2022

(a) NAME OF PARTICIPATING EMPLOYER	(b) EIN	(c) PERCENT OF TOTAL CONTRIBUTIONS	(d) Aggregate Account Balance
Softscript, Inc.	95-4800745	0.00%	647,986.51
Thomas Mechanical Inc.	03-0323755	1.32%	2,064,059.32
Himmel Hospitality Group LLC	04-2830841	3.51%	3,212,634.93
Peak Operations Inc.	87-2899808	2.40%	57,061.14
Windsor Veterinary Clinic, LLC	46-3582505	0.43%	846,387.64
Porven, LTD.	11-3118317	14.18%	13,906,933.37
Linda Gaunt Communications, LLC	56-2283252	0.57%	3,408,692.52
McBurr Enterprises, Inc.	61-0986454	1.89%	2,270,755.56
YELLOWSTONE SURGERY CENTER	72-1519467	39.65%	8,103,575.61
Certified Health Management Inc.	36-3870318	3.12%	1,771,294.21
Odyssey Charter School Inc	59-3579304	14.32%	1,712,707.42
Green Apple School Management	46-1615623	3.78%	489,344.24
Elite Labor Services, Ltd	36-4137884	13.74%	2,659,332.55
Action Group Staffing, LLC	45-4111942	0.18%	4,355.89
Soleras Advanced Coatings	06-0918119	0.93%	4,921,261.85
Heart to Heart Healthcare Services LLC	26-1546820	0.00%	280,530.73
Westland Manufacturing Inc.	46-0438728	0.00%	4,207,357.99
Lynco, Inc.	01-0333182	0.00%	1,284,334.76
Visiting Rehab Services Inc.	81-1024772	0.00%	675,107.73
CM3, Inc.	84-1996500	0.00%	2,092,021.68
		100.00%	

OPEN PEP

SPONSOR'S EIN: 85-3213245

PLAN NUMBER: 301

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

December 31, 2022

(a)	(b) Identity of issue or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Values
	Pooled separate accounts:			
*	Lincoln	YourPath Passive 2035 Moderate	**	\$ 4,942,049
*	Lincoln	YourPath Passive 2040 Moderate	**	6,405,764
*	Lincoln	YourPath Passive 2045 Moderate	**	5,558,949
*	Lincoln	YourPath Passive 2050 Moderate	**	3,619,922
*	Lincoln	YourPath Passive 2055 Moderate	**	2,901,035
*	Lincoln	YourPath Passive 2060 Moderate	**	1,098,807
*	Lincoln	YourPath Passive 2010 Moderate	**	38,485
*	Lincoln	YourPath Passive 2015 Moderate	**	893,913
*	Lincoln	YourPath Passive 2020 Moderate	**	4,155,739
*	Lincoln	YourPath Passive 2025 Moderate	**	5,843,423
*	Lincoln	YourPath Passive 2030 Moderate	**	9,095,464
*	Lincoln	Vanguard Emerging Markets Stock Index Admiral Fund	**	785,898
*	Lincoln	Vanguard High-Yield Corporate Admiral Fund	**	223,381
*	Lincoln	Vanguard Real Estate Index Admiral Fund	**	186,524
*	Lincoln	Vanguard Small-Cap Index Fund Admiral	**	690,025
*	Lincoln	Vanguard Developed Markets Index Fund Admiral	**	2,518,884
*	Lincoln	Vanguard Mid-Cap Index Fund Admiral	**	2,039,413
*	Lincoln	DFA Inflation-Protected Securities	**	544,494
*	Lincoln	YourPath Passive 2020 Pathbuilder Income	**	63,246
*	Lincoln	YourPath Passive 2025 Pathbuilder Income	**	102,052
*	Lincoln	YourPath Passive 2030 Pathbuilder Income	**	232,488
*	Lincoln	YourPath Passive 2035 Pathbuilder Income	**	163,376
*	Lincoln	YourPath Passive 2040 Pathbuilder Income	**	134,081
*	Lincoln	YourPath Passive 2045 Pathbuilder Income	**	617,468
*	Lincoln	YourPath Passive 2050 Pathbuilder Income	**	139,601
*	Lincoln	YourPath Passive 2055 Pathbuilder Income	**	108,523
*	Lincoln	Passive 2060 Pathbuilder Income	**	41,196
*	Lincoln	YourPath Passive 2065 Pathbuilder Income	**	3,972
*	Lincoln	Fidelity Sustainability Bond Index Fund	**	432,439
*	Lincoln	State Street S&P 500 Index Fund - Class N	**	6,365,409
*	Lincoln	Vanguard LifeStrategy Moderate Growth Fund	**	146,297
*	Lincoln	YourPath Passive 2035 Conservative Class 1	**	2,090
*	Lincoln	YourPath Passive 2045 Conservative Class 1	**	1,066
*	Lincoln	YourPath Passive 2045 Aggressive Class 1	**	114,646
*	Lincoln	YourPath Passive 2050 Conservative Class 1	**	687
*	Lincoln	YourPath Passive 2050 Aggressive Class 1	**	147,488
*	Lincoln	YourPath Passive 2060 Aggressive Class 1	**	1,222
*	Lincoln	YourPath Passive 2065 Moderate	**	139,338
*	Lincoln	YourPath Passive 2065 Aggressive Class 1	**	20,481
*	Lincoln	YourPath Passive 2030 Aggressive Class 1	**	481,876
*	Lincoln	YourPath Passive 2010 Conservative Class 1	**	10,764
*	Lincoln	YourPath Passive 2015 Conservative Class 1	**	68,826
*	Lincoln	YourPath Passive 2020 Conservative Class 1	**	21,483
*	Lincoln	YourPath Passive 2020 Aggressive Class 1	**	813

OPEN PEP

SPONSOR'S EIN: 85-3213245

PLAN NUMBER: 301

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

December 31, 2022

(a)	(b) Identity of issue or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Values
*	Lincoln	YourPath Passive 2035 Aggressive Class 1	**	14,608
*	Lincoln	YourPath Passive 2040 Aggressive Class 1	**	1,819
*	Lincoln	YourPath Passive 2055 Aggressive Class 1	**	14,970
*	Lincoln	YourPath Passive 2060 Conservative Class 1	**	32
*	Lincoln	YourPath Passive Retirement Income Conservative Class 1	**	10,768
*	Lincoln	YourPath Passive Retirement Income Moderate	**	5,344
*	Lincoln	YourPath Passive 2025 Conservative Class 1	**	39,456
*	Lincoln	YourPath Passive 2030 Conservative Class 1	**	84,894
*	Lincoln	YourPath Passive 2040 Conservative Class 1	**	328
	Total pooled separate accounts			61,275,316
	Guaranteed investment contracts:			
*	Lincoln National Life Insurance Company	Guaranteed Stable Value	**	1,413,136
	Principal Life Insurance Company	Fixed Inc. Guarantee Option Fund	**	5,991,706
	Total guaranteed investment contracts			7,404,842
	Total investments			68,680,158
*	Participant notes receivable	Loans to participants, interest ranging from 4.25% - 8.25%, various maturities.	-	929,678
	Total assets held			<u>\$ 69,609,836</u>

* A party-in-interest, as defined by ERISA.

** The cost of participant-directed investments is not required to be disclosed.

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

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

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

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

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

Liabilities

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

Net Assets

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

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

Income

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

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

Expenses

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

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☐ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name:

(2) EIN:

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a			

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b			
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c			
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d			
e Was this plan covered by a fidelity bond?			
4e			
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?			
4f			
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g			
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h			
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)			
4i			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j			
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k			
l Has the plan failed to provide any benefit when due under the plan?			
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			
5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☐ Yes ☐ No If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.			
5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)			
5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)	
5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.			

Attachment to 2022 Form 5500
Schedule H, line 4a - Schedule of Delinquent Participant Contributions

Plan Name OPEN PEP

EIN: 85-3213245

Plan Sponsor's Name Plan Professionals, LLC

PN: 301

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Check here if Late Participant Loan Repayments are included: ☒	814,004	0	0	0