

<p>3a Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor</p> <p>JANINE EPRIGHT 300 DAY HILL ROAD WINDSOR, CT 06095</p>	<p>3b Administrator's EIN 26-1339203</p> <p>3c Administrator's telephone number 860-688-3358</p>
<p>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:</p> <p>a Sponsor's name c Plan Name</p>	<p>4b EIN</p> <p>4d PN</p>
<p>5 Total number of participants at the beginning of the plan year</p>	<p>5 184</p>
<p>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).</p>	
<p>a(1) Total number of active participants at the beginning of the plan year</p>	<p>6a(1) 43</p>
<p>a(2) Total number of active participants at the end of the plan year</p>	<p>6a(2) 0</p>
<p>b Retired or separated participants receiving benefits</p>	<p>6b 0</p>
<p>c Other retired or separated participants entitled to future benefits.....</p>	<p>6c 0</p>
<p>d Subtotal. Add lines 6a(2), 6b, and 6c.....</p>	<p>6d 0</p>
<p>e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.</p>	<p>6e 0</p>
<p>f Total. Add lines 6d and 6e</p>	<p>6f 0</p>
<p>g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....</p>	<p>6g</p>
<p>h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....</p>	<p>6h 0</p>
<p>7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)</p>	<p>7</p>
<p>8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1I 1H</p> <p>b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:</p>	
<p>9a Plan funding arrangement (check all that apply)</p> <p>(1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor</p>	<p>9b Plan benefit arrangement (check all that apply)</p> <p>(1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor</p>
<p>10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)</p>	
<p>a Pension Schedules</p> <p>(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p>	<p>b General Schedules</p> <p>(1) <input checked="" type="checkbox"/> H (Financial Information)</p> <p>(2) <input type="checkbox"/> I (Financial Information – Small Plan)</p> <p>(3) <input type="checkbox"/> A (Insurance Information)</p> <p>(4) <input checked="" type="checkbox"/> C (Service Provider Information)</p> <p>(5) <input type="checkbox"/> D (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> G (Financial Transaction Schedules)</p>

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 06/01/2022 and ending 05/31/2023

A Name of plan <u>LIFE OFFICE MANAGEMENT ASSN, INC. PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LL GLOBAL, INC.</u>	D Employer Identification Number (EIN) <u>26-1339203</u>	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

HUB INTERNATIONAL

300 BALLARDVALE STREET
WILMINGTON, MA 01887

04-3222046

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 22	NONE	40183	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

SEI

1 FREEDOM VALLEY DRIVE
OAKS, PA 19456

04-2542803

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 24 28 52	NONE	41908	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <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.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning **06/01/2022** and ending **05/31/2023**

A Name of plan LIFE OFFICE MANAGEMENT ASSN, INC. PENSION PLAN	B Three-digit plan number (PN)	003
C Plan sponsor's name as shown on line 2a of Form 5500 LL GLOBAL, INC.	D Employer Identification Number (EIN) 26-1339203	

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	37
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions.....	1b(1)	
(2) Participant contributions.....	1b(2)	
(3) Other.....	1b(3)	34937
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)	20796788
(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	20831725	37
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		37
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	37
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	20831725	0

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	3810000	
(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)		3810000
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)	458486	
(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)		458486
(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)		
(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)		-1994283
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		2274203
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4797155	
(2) To insurance carriers for the provision of benefits	2e(2)	18226682	
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		23023837
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)	40183	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees	2i(3)	41908	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		82091
j Total expenses. Add all expense amounts in column (b) and enter total	2j		23105928
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		-20831725
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: CROWE LLP

(2) EIN: 35-0921680

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

		Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....	4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....	4d		X	
e Was this plan covered by a fidelity bond?.....	4e	X		3000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	4i		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.).....	4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k	X		
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 467543.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 06/01/2022 and ending 05/31/2023

A Name of plan <u>LIFE OFFICE MANAGEMENT ASSN, INC. PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LL GLOBAL, INC.</u>	D Employer Identification Number (EIN) <u>26-1339203</u>	

Part I	Distributions
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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	
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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): 22-1211670

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	57
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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.)
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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	
6 b Enter the amount contributed by the employer to the plan for this plan year.....	6b	
6 c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
c The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	

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

a The corresponding number for the plan year immediately preceding the current plan year.....	15a	
b The corresponding number for the second preceding plan year.....	15b	

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

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	

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

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

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

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

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

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

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

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

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

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

Yes.

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

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

No. Other. Provide explanation _____

**LIFE OFFICE MANAGEMENT ASSOCIATION, INC.
PENSION PLAN**

FINANCIAL STATEMENTS

May 31, 2023 and 2022

LIFE OFFICE MANAGEMENT ASSOCIATION, INC.
PENSION PLAN

FINANCIAL STATEMENTS
May 31, 2023 and 2022

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Note: Other schedules required by Section 29 CFR 2520.103 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA") have been omitted because they are not required or not applicable.

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of
the Life Office Management Association, Inc. Pension Plan

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

We have performed audits of the financial statements of the Life Office Management Association, Inc. Pension Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets in liquidation as of May 31, 2023, the statement of net assets available for benefits as of May 31, 2022 (ongoing), and the related statement of changes in net assets in liquidation for the year ended May 31, 2023, and the related statement of changes in net assets available for benefits for the year ended May 31, 2022 (ongoing), and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of May 31, 2023 and 2022, and for the years then ended, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion

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

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

(Continued)

Basis for Opinion

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

Emphasis of Matter— Plan Termination and Liquidation Basis of Accounting

As further discussed in Note 7 to the financial statements, the authorized persons as delegated by the Board of Directors of LL Global and with the Board of Director's consent approved a plan of termination on October 15, 2022 and management determined liquidation is imminent. As a result, the Plan changed its basis of accounting from the going-concern basis of accounting used in presenting the 2022 financial statements to the liquidation basis of accounting used in presenting the 2023 financial statements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

(Continued)

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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

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

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

Other Matter – Supplemental Schedules Required by ERISA

The supplemental schedule of Schedule H, Line 4j – Schedule of Reportable Transactions for the year ended May 31, 2023, 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. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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



Crowe LLP

New York, New York
March 14, 2024

LIFE OFFICE MANAGEMENT ASSOCIATION, INC.
PENSION PLAN
STATEMENT OF NET ASSETS IN LIQUIDATION AS OF
MAY 31, 2023 AND STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS AS OF MAY 31, 2022
(ONGOING)

	2023 (In Liquidation)	2022 (Ongoing)
Assets		
Investments, at fair value	\$ <u> -</u>	\$ <u>20,796,788</u>
Receivables:		
Dividend receivable	<u> -</u>	<u> 34,937</u>
Net assets available for benefits (ongoing)		<u>\$ 20,831,725</u>
Net assets in liquidation	<u>\$ <u> -</u></u>	

See accompanying notes to financial statements.

LIFE OFFICE MANAGEMENT ASSOCIATION, INC.
PENSION PLAN
STATEMENT OF CHANGES IN NET ASSETS IN LIQUIDATION FOR THE YEAR ENDED MAY 31, 2023
AND STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR
ENDED MAY 31, 2022 (ONGOING)

	2023 (In Liquidation)	2022 (Ongoing)
Additions		
Investment income:		
Interest and dividends	\$ 458,486	\$ 532,908
Contributions:		
Employer	<u>3,810,000</u>	<u>-</u>
Total additions	<u>4,268,486</u>	<u>532,908</u>
Deductions		
Net depreciation in fair value of investments	1,994,320	3,091,773
Benefits paid to participants	4,797,155	1,268,250
Annuity contract purchase	18,226,682	-
Administrative expenses	<u>82,054</u>	<u>88,186</u>
Total deductions	<u>25,100,211</u>	<u>4,448,209</u>
Net decrease	<u>(20,831,725)</u>	<u>(3,915,301)</u>
Net assets		
Beginning of year	<u>20,831,725</u>	<u>24,747,026</u>
End of year (ongoing)		<u>\$ 20,831,725</u>
End of year (in liquidation)	<u>\$ -</u>	

See accompanying notes to financial statements.

LIFE OFFICE MANAGEMENT ASSOCIATION, INC.
PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
May 31, 2023 and 2022

NOTE 1 – DESCRIPTION OF PLAN

The following description of Life Office Management Association, Inc. Pension Plan (the “Plan”) provides only general information. Participants should refer to the Plan document, and any amendments thereto, for a more complete description of the Plan’s provisions.

General: Prior to Plan termination and settlement, the Plan was a non-contributory defined benefit pension plan, which covered all employees of Life Office Management Association, Inc. (the “Association” or “Employer”). The Association operates under the entity LL Global, Inc. (“LL Global”), which is a tax-exempt organization for income tax purposes. The Plan provides for pension benefits upon retirement, death or disability. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). The Plan Administrative Committee is responsible for oversight of the Plan. The Plan Administrative Committee also determines the appropriateness of the Plan’s investment offerings, monitors investment performance and reports to the Plan’s Board of Directors.

Effective May 31, 2008, all benefit accruals ceased and benefits were frozen. Participant compensation after May 31, 2008 is not to be considered for purposes of determining pension benefits. Participants that were not yet 100% vested in their accrued benefit as of May 31, 2008 continued to earn vesting service for as long as they were employed by LL Global. All benefits are vested as of May 31 2022.

As of May 31, 2023, all accumulated benefits of the Plan have been settled and the Employer has no further defined benefit retirement plan liability. See Note 7 for additional details.

Eligibility: The Plan covers all eligible employees of the Association hired before June 1, 2008 who satisfy the eligibility requirements of being at least 21 years of age and having completed one year of service.

Pension Benefits: The basic annual retirement benefit is equal to the sum of 1.2% of the participant’s average monthly compensation not to exceed the monthly covered compensation plus 0.6% of the participant’s average monthly compensation in excess of the monthly covered compensation limit multiplied by years of service up to a maximum of 35 years. A year of credited service is defined as any Plan year in which a participant works more than 1,000 hours.

Normal retirement age under the Plan is 65 and benefits begin on the first day of the month following the participant’s 65th birthday. Participants may, however, elect an early retirement benefit on the first day of any month after age 55 provided they have completed 10 years of service. Benefits for early retirement are reduced by an actuarially equivalent early retirement adjustment factor.

For married participants, the normal form of benefit is a 50% Contingent Annuitant form of benefit. If the participant is not married at the time their retirement income payments begin, the participant may elect an optional form of payment instead of the normal form of benefit. Participants may also elect other actuarially equivalent forms of benefit.

Death and Disability Benefits: Prior to Plan termination and settlement, in addition to pension benefits, the Plan also provided for death benefits to married participants subject to the provisions of the Plan. The death benefit provides the married participant’s spouse with a portion of the pension benefit earned by the participant. The Plan provides for disability benefits subject to the provisions of the Plan.

Funding Policy: Prior to Plan termination and settlement, the Plan’s funding policy was for the Employer to contribute an amount which would meet or exceed the annual ERISA minimum funding requirement. During the years ended May 31, 2023 and 2022, Employer contributions were \$3,810,000 and \$0, respectively. The Plan has met the ERISA minimum funding requirements as of May 31, 2023 and 2022.

(Continued)

LIFE OFFICE MANAGEMENT ASSOCIATION, INC.
PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
May 31, 2023 and 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: On July 29, 2022, the Board of Directors of LL Global delegated individuals to terminate the Plan. The delegates terminated the Plan with an effective date of October 15, 2022. As Plan management determined that liquidation was imminent, the basis of accounting for the Plan was changed from accrual basis of accounting for an ongoing plan as of and for the year ended May 31, 2022 to the liquidation basis of accounting as of and for the year ended May 31, 2023. These methods of accounting are in accordance with accounting principles generally accepted in the United States of American ("U.S. GAAP"). There was no material impact to the Plan's net assets as a result of the application of the liquidation basis of accounting. Note 3 describes the impact to the Plan's accumulated plan benefits as a result of the Plan's liquidation.

Investment Valuation and Income Recognition: The Plan's investments were stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan Administrative Committee determines the Plan's valuation policies utilizing information provided by the trustee. See Note 4 for a discussion of fair value measurements.

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

Payment of Benefits: Benefit payments to participants are recorded upon distribution.

Plan Expenses: Certain expenses of maintaining the Plan are paid directly by LL Global and are excluded from these financial statements. Investment related expenses are included in net depreciation in fair value of investments. Certain administrative expenses related to benefits administration are also deducted from Plan assets and reported within the administrative expenses line item within the statement of changes in net assets in liquidation for the year ended May 31, 2023 and statement of changes in net assets available for benefits for the year ended May 31, 2022 (ongoing).

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make certain estimates and assumptions that affect the reported amount of assets, liabilities and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements, and changes therein. Actual results may differ from those estimates.

Subsequent Events: The Plan has evaluated subsequent events through March 14, 2024, the date the financial statements were available to be issued.

NOTE 3 – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) disabled participants or their beneficiaries, (c) beneficiaries of employees who have died, and (d) present employees or their beneficiaries. The accumulated plan benefits for active employees are based upon service rendered prior to the valuation date and represent the expected benefits to become payable for future dates, taking into account the probable time that the employee will retire and the vesting percentages applicable at the valuations date. Benefits under all circumstances, retirement, death and termination of employment, are included to the extent they are deemed attributable to employee service rendered to the valuation date.

(Continued)

LIFE OFFICE MANAGEMENT ASSOCIATION, INC.
PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
May 31, 2023 and 2022

NOTE 3 – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

The actuarial present value of accumulated plan benefits is determined by an independent actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, withdrawal or retirement) between the valuation date and the expected date of payment. The Plan's termination discussed in Note 1 is not reflected in the May 31, 2022 actuarial present value of accumulated plan benefits.

The significant actuarial assumptions used in the valuation were as follows:

	<u>May 31, 2022</u>
Assumed rate of return	5.50%
Mortality	RP-2014 Generational Mortality table using the Mortality Improvement Scale MP-2021
Retirement Age	65 years old

The present value of accumulated plan benefits is measured using the Unit Credit Actuarial Cost Method.

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

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

	<u>May 31, 2022</u>
Actuarial present value of accumulated plan benefits:	
Participants currently receiving payments	\$ 13,520,650
Other participants	<u>6,580,202</u>
Total vested benefits	<u>20,100,852</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 20,100,852</u>

The actuarial present value of accumulated plan benefits increased as follows:

	<u>Year ended May 31, 2022</u>
Actuarial present value of accumulated plan benefits, beginning of year	<u>\$ 20,085,846</u>
Increase (decrease) during the year attributable to:	
Benefits accumulated and actuarial losses	173,636
Increase for interest due to decrease in the discount period	1,069,845
Change of assumptions	39,775
Benefits paid	<u>(1,268,250)</u>
Net increase	<u>15,006</u>
Actuarial present value of accumulated plan benefits, end of year	<u>\$ 20,100,852</u>

(Continued)

LIFE OFFICE MANAGEMENT ASSOCIATION, INC.
PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
May 31, 2023 and 2022

NOTE 3 – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

The \$15,006 increase in the present value of accumulated plan benefits in 2022 that was due to actuarial assumption changes was attributable to the change of the mortality improvement scale from MP-2020 to MP-2021.

Due to the plan termination, the actuarial present value of accumulated plan benefits as of May 31, 2023 was measured on a liquidation basis, which resulted in a settlement loss; no additional assumption changes were noted from the preceding valuation as of May 31, 2022, which was completed under the assumption that the Plan would continue. The change in the actuarial present value of accumulated plan benefits in liquidation for the year ended May 31, 2023 is as follows:

	Year ended May 31, <u>2023</u>
Actuarial present value of accumulated plan benefits, beginning of year	\$ <u>20,100,852</u>
Increase (decrease) during the year attributable to:	
Benefits accumulated and actuarial gain	(110,642)
Increase for interest due to decrease in the discount period	1,071,665
Settlement (gain)/loss	1,961,962
Monthly benefits paid	(1,232,066)
Lump sum settlement	(3,565,089)
Annuity contract purchase	<u>(18,226,682)</u>
Net decrease	<u>(20,100,852)</u>
Actuarial present value of accumulated plan benefits in liquidation, end of year	<u>\$ -</u>

NOTE 4 – FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (“FASB”) *Accounting Standards Codification* (“ASC”) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3).

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets of liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability;

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

(Continued)

LIFE OFFICE MANAGEMENT ASSOCIATION, INC.
PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
May 31, 2023 and 2022

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at May 31, 2023 and 2022.

Registered investment companies (mutual funds): Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and transact at that price (Level 1 inputs). The mutual funds held by the Plan are deemed to be actively traded.

U.S. government securities: Valued using pricing models maximizing the use of observable inputs for similar securities (Level 2 inputs).

There were no Plan assets remaining as of May 31, 2023. The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of May 31, 2022:

	<u>May 31, 2022</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 16,582,340	\$ -	\$ -	\$ 16,582,340
U.S. Government securities	<u>-</u>	<u>4,214,448</u>	<u>-</u>	<u>4,214,448</u>
Total investments, at fair value	<u>\$ 16,582,340</u>	<u>\$ 4,214,448</u>	<u>\$ -</u>	<u>\$ 20,796,788</u>

NOTE 5 – CERTIFIED INFORMATION

Certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments held at May 31, 2023 and 2022, and net depreciation in fair value of investments, interest and dividends for the years ended May 31, 2023 and 2022, was obtained by management and agreed to or derived from information certified as complete and accurate by SEI Private Trust Company (the trustee of the Plan).

NOTE 6 – INCOME TAX STATUS

The volume submitter plan adopted by the Plan obtained its latest opinion letter dated March 31, 2010 in which Internal Revenue Service ("IRS") stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (the "IRC"). Although the Plan has been amended since receiving the opinion letter, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax exempt. The Plan received a letter dated November 21, 2023 from the Internal Revenue Service that they have determined that the termination of the Plan does not adversely affect its qualification for federal tax purposes.

(Continued)

LIFE OFFICE MANAGEMENT ASSOCIATION, INC.
PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
May 31, 2023 and 2022

NOTE 7 – PLAN TERMINATION

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of May 31, 2023 and 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or assets) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2020

LL Global has the right under the Plan to discontinue its contributions at any time and to terminate the Plan. The Plan was terminated effective October 15, 2022. As of the date of termination, all participants were 100% vested in their accrued benefits. Liquidation of the Plan was completed by lump sum payments made to participants who elected that option in the amount of \$3,565,089. For those participants that did not elect the lump sum option as well as for those currently receiving annuities, the Plan entered into an annuity contract with United of Omaha Life Insurance Company (“Omaha Life”) to assume remaining liabilities as of March 30, 2023. Payments by the Plan to Omaha Life for the contract totaled \$18,223,568. In April 2023, the Plan was charged an additional premium of \$3,114 related to the annuity contracts. The last payments made to the participants by the Plan were on May 1, 2023.

NOTE 8 – FUNDING POLICY

The Plan's funding policy is for LL Global to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement based on the amount determined by the Plan's independent actuary plus such amounts as LL Global may determine to be appropriate. The Plan's actuary, Summit Financial Corporation, applies current assumptions and factors to benefit information to be sufficient to provide the retirement benefits under the Plan.

The Pension Protection Act of 2006 (“PPA”) as amended by the Worker Retiree and Employer Recovery Act of 2008 (“WRERA”) imposes certain benefit restrictions for qualified defined benefit plans that do not meet certain funding thresholds. The “At-Risk” status is referred to as the Funding Target Attainment Percentage. A plan's funded percentage is referred to as the Adjusted Funding Target Attainment Percentage (“AFTAP”). Because the Plan's AFTAP exceeds 80%, the Plan is not subject to any benefit restrictions.

NOTE 9 – RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Plan investments held at May 31, 2022 included a variety of mutual funds managed by SEI Private Trust Company. SEI Private Trust Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for investment management services are included in net depreciation in fair value of investments. The Plan also pays certain expenses related to Plan operations to various service providers. These transactions are party-in-interest transactions under ERISA.

SUPPLEMENTARY INFORMATION

LIFE OFFICE MANAGEMENT ASSOCIATION, INC.
PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
Year ended May 31, 2023

Name of Plan Sponsor: Life Office Management Association, Inc.
Employer Identification Number: 26-1339203
Plan Number: 003

(a)	(b)	(c)	(d)	(e)	(f)	(g)
	<u>Identify of Party & Description of Assets</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost of Asset</u>	<u>Current Value on Transaction Date</u>	<u>Net Gain/Loss</u>
	Category (i): A single transaction in excess of 5% of the current value of Plan assets:					
*	SEI Government Fund (SEOXX)	\$ 3,458,752	\$ -	\$ 3,458,752	\$ 3,458,752	\$ -
*	SEI Government Fund (SEOXX)	2,754,212	-	2,754,212	2,754,212	-
*	SEI Government Fund (SEOXX)	7,500,151	-	7,500,151	7,500,151	-
*	SEI Government Fund (SEOXX)	12,441,286	-	12,441,286	12,441,286	-
*	SEI Government Fund (SEOXX)	12,441,286	-	12,441,286	12,441,286	-
*	SEI Government Fund (SEOXX)	-	2,754,212	2,754,212	2,754,212	-
*	SEI Government Fund (SEOXX)	-	4,745,939	4,745,939	4,745,939	-
*	SEI Government Fund (SEOXX)	-	12,441,286	12,441,286	12,441,286	-
*	SEI Government Fund (SEOXX)	-	18,223,568	18,223,568	18,223,568	-
*	SEI Government Fund (SEOXX)	-	3,678,883	3,678,883	3,678,883	-
*	SEI Intermediate Duration Credit (SIDCX)	-	3,530,683	4,108,742	3,530,683	(578,059)
*	SEI Intermediate Duration Credit (SIDCX)	-	5,884,096	6,533,643	5,884,096	(649,547)
*	SEI Long Duration Credit Fund (SLDAX)	-	2,056,439	2,744,606	2,056,439	(688,167)
*	SEI Long Duration Credit Fund (SLDAX)	-	3,409,367	4,179,497	3,409,367	(770,130)
*	SEI S&P 500 (SPINX)	-	1,351,606	1,186,728	1,351,606	164,878
*	SEI World Equity (WEUSX)	-	1,199,344	1,563,423	1,199,344	(364,079)
*	Denotes a party-in-interest as determined by ERISA					

(Continued)

LIFE OFFICE MANAGEMENT ASSOCIATION, INC.
PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
Year ended May 31, 2023

Name of Plan Sponsor: Life Office Management Association, Inc.
Employer Identification Number: 26-1339203
Plan Number: 003

(a)	(b)	(c)	(d)	(e)	(f)	(g)
	<u>Identify of Party & Description of Assets</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost of Asset</u>	<u>Current Value on Transaction Date</u>	<u>Net Gain/Loss</u>
	Category (iii): A series of transactions in the same security in excess of 5% of the current value of Plan assets:					
*	SEI Government Fund (SEOXX)	\$ 42,581,968	\$ -	\$ 42,581,968	\$ 42,581,968	\$ -
*	SEI Government Fund (SEOXX)	-	42,582,052	42,581,969	42,582,052	83
*	SEI Intermediate Duration Credit (SIDCX)	2,408,610	-	2,408,610	2,408,610	-
*	SEI Intermediate Duration Credit (SIDCX)	-	9,414,779	10,642,385	9,414,779	(1,227,606)
*	SEI Long Duration Credit Fund (SLDAX)	1,434,983	-	1,434,983	1,434,983	-
*	SEI Long Duration Credit Fund (SLDAX)	-	5,465,806	6,924,104	5,465,806	(1,458,298)
*	SEI S&P 500 (SPINX)	6,122	-	6,122	6,122	-
*	SEI S&P 500 (SPINX)	-	1,592,545	1,380,552	1,592,545	211,993
*	SEI World Equity (WEUSX)	-	1,277,728	1,659,020	1,277,728	(381,292)
	U.S Treasury Strips 11/15/36	350,198	-	350,198	350,198	-
	U.S Treasury Strips 11/15/36	-	1,454,620	1,747,199	1,454,620	(292,579)
	U.S Treasury Strips 8/15/31	379,184	-	379,184	379,184	-
	U.S Treasury Strips 8/15/31	-	1,583,341	1,791,162	1,583,341	(207,821)
*	Denotes a party-in-interest as determined by ERISA					

See Independent Auditor's Report.

FILING AUTHORIZATION

2022 FORM 5500 / 5500-SF

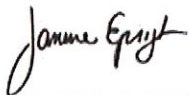
Plan Name: LOMA, Inc. Pension Trust
EIN/PN: 58-1358009 / 001
Plan Year Ending: May 31, 2023

Part I - Authorization of Practitioner to Electronically Sign and File

I hereby authorize HUB International ("HUB") to electronically sign and file the above-named return/report through EFAST2. I understand that in granting this authority that:

- * I/we must manually sign and date page 2 of the Form 5500/5500-SF and provide a PDF/scanned copy of the Form 5500/5500-SF to HUB before the electronic filing can be initiated;
- * HUB will retain a copy of this written authorization in its records;
- * HUB will notify the individual(s) signing below as plan administrator/employer about any inquiries and information it receives from EFAST2, DOL or IRS regarding this annual return/report; and
- * A copy of my signature, as it appears on page 2 of the Form 5500/5500-SF, will be included with the return/report posted by the Department of Labor on the Internet for public disclosure.
- * HUB shall not be deemed an administrator or other fiduciary with respect to any Plan solely on account of the services performed under this authorization.

This authorization is applicable only to the filing for the above-named Plan and applies only for Plan year end stated above.



3/13/2024

Plan Administrator

Date

Employer/Plan Sponsor (if not the Plan Administrator)

Date

Part II - Acknowledgement of Receipt of Authorization

On behalf of HUB, I hereby certify that the firm will use the authority granted only for the express purposes described above; that the firm will not disclose confidential information to any parties other than the DOL, as required for EFAST filing; and that the firm will take reasonable steps to assure that confidential information provided by the Plan Administrator or Plan Sponsor is protected from unauthorized disclosure.



HUB Authorized Representative

3/13/24

Date

Note: The designated service provider must retain this authorization.

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2022

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2022 or fiscal plan year beginning 06/01/2022 and ending 05/31/2023


- A** This return/report is for:
 - a multiemployer plan
 - a single-employer plan
 - a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
 - a DFE (specify) _____
- B** This return/report is:
 - the first return/report
 - the final return/report
 - an amended return/report
 - a short plan year return/report (less than 12 months)
- C** If the plan is a collectively-bargained plan, check here. ▶
- D** Check box if filing under:
 - Form 5558
 - automatic extension
 - special extension (enter description)
 - the DFVC program
- 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 LIFE OFFICE MANAGEMENT ASSN, INC. PENSION PLAN	1b Three-digit plan number (PN) ▶ <u>003</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) LL GLOBAL, INC. 300 DAY HILL ROAD WINDSOR, CT 06095	1c Effective date of plan <u>11/01/1958</u> 2b Employer Identification Number (EIN) <u>26-1339203</u> 2c Plan Sponsor's telephone number <u>860-688-3358</u> 2d Business code (see instructions) <u>524290</u>

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

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

SIGN HERE		3/13/2024	Janine Epright
	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

<p>3a Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor</p> <p>JANINE EPRIGHT 300 DAY HILL ROAD WINDSOR, CT 06095</p>	<p>3b Administrator's EIN 26-1339203</p> <p>3c Administrator's telephone number 860-688-3358</p>																		
<p>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:</p> <p>a Sponsor's name c Plan Name</p>	<p>4b EIN</p> <p>4d PN</p>																		
<p>5 Total number of participants at the beginning of the plan year</p>	<p>5 184</p>																		
<p>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).</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:75%;">6a(1) Total number of active participants at the beginning of the plan year</td> <td style="text-align: right;">43</td> </tr> <tr> <td>6a(2) Total number of active participants at the end of the plan year</td> <td style="text-align: right;">0</td> </tr> <tr> <td>b Retired or separated participants receiving benefits</td> <td style="text-align: right;">0</td> </tr> <tr> <td>c Other retired or separated participants entitled to future benefits.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td>d Subtotal. Add lines 6a(2), 6b, and 6c.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td>e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.</td> <td style="text-align: right;">0</td> </tr> <tr> <td>f Total. Add lines 6d and 6e</td> <td style="text-align: right;">0</td> </tr> <tr> <td>g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....</td> <td style="text-align: right;">0</td> </tr> <tr> <td>h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....</td> <td style="text-align: right;">0</td> </tr> </table>	6a(1) Total number of active participants at the beginning of the plan year	43	6a(2) Total number of active participants at the end of the plan year	0	b Retired or separated participants receiving benefits	0	c Other retired or separated participants entitled to future benefits.....	0	d Subtotal. Add lines 6a(2) , 6b , and 6c	0	e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	0	f Total. Add lines 6d and 6e	0	g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	0	h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	0
6a(1) Total number of active participants at the beginning of the plan year	43																		
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b Retired or separated participants receiving benefits	0																		
c Other retired or separated participants entitled to future benefits.....	0																		
d Subtotal. Add lines 6a(2) , 6b , and 6c	0																		
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	0																		
f Total. Add lines 6d and 6e	0																		
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	0																		
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	0																		
<p>7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)</p>	<p>7</p>																		
<p>8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1I 1H</p> <p>b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:</p>																			
<p>9a Plan funding arrangement (check all that apply)</p> <p>(1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor</p>	<p>9b Plan benefit arrangement (check all that apply)</p> <p>(1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor</p>																		
<p>10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)</p> <table style="width:100%;"> <tr> <td style="width:50%; vertical-align: top;"> <p>a Pension Schedules</p> <p>(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p> </td> <td style="width:50%; vertical-align: top;"> <p>b General Schedules</p> <p>(1) <input checked="" type="checkbox"/> H (Financial Information)</p> <p>(2) <input type="checkbox"/> I (Financial Information – Small Plan)</p> <p>(3) <input type="checkbox"/> A (Insurance Information)</p> <p>(4) <input checked="" type="checkbox"/> C (Service Provider Information)</p> <p>(5) <input type="checkbox"/> D (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> G (Financial Transaction Schedules)</p> </td> </tr> </table>		<p>a Pension Schedules</p> <p>(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p>	<p>b General Schedules</p> <p>(1) <input checked="" type="checkbox"/> H (Financial Information)</p> <p>(2) <input type="checkbox"/> I (Financial Information – Small Plan)</p> <p>(3) <input type="checkbox"/> A (Insurance Information)</p> <p>(4) <input checked="" type="checkbox"/> C (Service Provider Information)</p> <p>(5) <input type="checkbox"/> D (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> G (Financial Transaction Schedules)</p>																
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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 _____

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

The June 2011 version of Form 5558 required a signature for extensions of time to file Form 8955-SSA. A signature is no longer required for an extension to file Form 8955-SSA. As under the June 2011 version of Form 5558, a signature is also not required to extend the time to file Form 5500 series; however, a signature is still required to extend the time to file Form 5330.

The June 2011 version of the Form 5558 provided space for the names of three plans; as a result a single Form 5558 could be used to extend the time to file returns for three plans. The Form 5558 now limits the extension to a single plan. Applications for extensions of other plans must be submitted on additional Forms 5558. As under current rules, lists of other plans should not be attached to a Form 5558. Lists attached to Form 5558 will not be processed. Only the plan listed on Form 5558 will be processed.

A new checkbox has been added for recently adopted plans that are requesting an extension of time to file a Form 5500 series return/report where a Form 5500 series return/report is being filed for that plan for the first time.

Future Developments

For the latest information about developments related to Form 5558 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form5558.

Purpose of Form

Use Form 5558 to apply for a one-time extension of time to file the Form 5500 series (Form 5500, Annual Return/Report of Employee Benefit Plan; Form 5500-SF, Short Form Annual Return/Report of Small Employee Benefit Plan; Form 5500-EZ, Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan); Form 8955-SSA, Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits; or Form 5330, Return of Excise Taxes Related to Employee Benefit Plans.



To avoid processing delays, the most recent version of this Form 5558 should always be used. For example, this Form 5558 (Rev. August 2012) should be used instead of the June 2011 version or any other prior version. To determine the most recent version of this Form, go to IRS.gov/retirement.

Where To File

File Form 5558 with the Department of the Treasury, Internal Revenue Service Center, Ogden, UT 84201-0045.

Private delivery services. You can use certain private delivery services designated by the IRS to meet the "timely mailing treated as timely filing/paying" rule for tax returns and payments. If you use a private delivery service designated by the IRS (rather than the U.S. Postal Service) to send your return, the

postmark date generally is the date the private delivery service records in its database or marks on the mailing label. The private delivery service can tell you how to get written proof of this date.

The following are designated private delivery services:

- DHL Express (DHL): DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

Specific Instructions

Part I. Identification

A. Name and Address

Enter your name and address in the heading if you are requesting an extension of time to file the Form 5500, Form 5500-SF, Form 5500-EZ and/or Form 8955-SSA or Form 5330.

The plan sponsor (generally, the employer for a single-employer plan) or plan administrator listed on the application should be the same as the plan sponsor or plan administrator listed on the annual return/report filed for the plan.

Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and you have a P.O. box, show the box number instead of the street address.

If the entity's address is outside the United States or its possessions, or territories, enter in the space for city or town, state, and ZIP code, the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

If your mailing address has changed since you filed your last return, use Form 8822, Change of Address, to notify the IRS of the change. A new address shown on Form 5558 will not update your record.

B. Filer's Identifying Number

Employer identification number (EIN). Enter the nine-digit EIN in an XX-XXXXXXX format, assigned to the employer for all applications filed for the Form 5500 series (Form 5500, Form 5500-SF, Form 5500-EZ) and/or Form 8955-SSA. Also enter the EIN for applications filed for Form 5330 (see *Social security number (SSN)* next for exceptions).

If the employer does not have an EIN, the employer must apply for one. An EIN can be applied for:

- Online by clicking the Online EIN Application link at IRS.gov. The EIN is issued immediately once the application information is validated.
- Note.** The online application process is not yet available for corporations with addresses in foreign countries.
- By telephone at 1-800-829-4933.
- By fax using the FAX-TIN numbers for your state listed in the Instructions for Form SS-4.

- Employers who do not have an EIN may apply for one by attaching a completed Form SS-4, Application for Employer Identification Number, to this form.

Social security number (SSN). If you made excess contributions to a section 403(b)(7)(A) custodial account or you are a disqualified person other than an employer, and you are applying for an extension of time to file Form 5330, enter your nine-digit SSN in an XXX-XX-XXXX format. Do not enter your SSN for Form 5500, Form 5500-SF, Form 5500-EZ, or Form 8955-SSA.

C. Plan Information

Complete the plan name, plan number, and plan year ending for the plan included on this Form 5558.

Part II. Extension of Time To File Form 5500 Series and/or Form 8955-SSA

Use Form 5558 to apply for a one-time extension of time to file the Form 5500 series (Form 5500, Form 5500-SF, Form 5500-EZ) and/or Form 8955-SSA.



Do not include the Form 5500 series (Form 5500, Form 5500-SF, Form 5500-EZ) or the Form 8955-SSA with this form.

Exception: Form 5500, Form 5500-SF, Form 5500-EZ, and Form 8955-SSA filers are automatically granted extensions of time to file until the extended due date of the federal income tax return of the employer (and are not required to file Form 5558) if both of the following conditions are met: (1) the plan year and the employer's tax year are the same; and (2) the employer has been granted an extension of time to file its federal income tax return to a date later than the normal due date for filing the Form 5500, Form 5500-SF, Form 5500-EZ, or Form 8955-SSA. An extension granted under this exception cannot be extended further by filing a Form 5558 after the normal due date of the Form 5500, Form 5500-SF, Form 5500-EZ, or Form 8955-SSA.

An extension of time to file a Form 5500, Form 5500-SF, Form 5500-EZ, and/or Form 8955-SSA does not operate as an extension of time to file the PBGC (Pension Benefit Guaranty Corporation) Form 1, Annual Premium Payment.

How to file. A separate Form 5558 must be used for each plan for which an extension is requested. For example, if an employer maintains a defined benefit plan and a profit-sharing plan, a separate Form 5558 must be filed for each plan. A single Form 5558 may, however, be used to extend the time to file a plan's Form 5500 series return/report and its Form 8955-SSA.

Lists of other plans should not be attached to a Form 5558. Only the plan listed on Form 5558 will be processed. Lists attached to the Form 5558 will not be processed.

When to file. To request an extension of time to file Form 5500, Form 5500-SF, Form 5500-EZ, and/or Form 8955-SSA, file Form 5558 on or before the return/report's normal due date. The normal due date is the date the Form 5500, Form 5500-SF, Form 5500-EZ, and/or Form 8955-SSA would otherwise be due, without extension.

Applications for extension of time to file Form 5500, Form 5500-SF, Form 5500-EZ, and/or Form 8955-SSA that are filed on or before the return/report's normal due date on a properly completed Form 5558 will be automatically approved to the date that is no later than the 15th day of the third month after the return/report's normal due date.

Note. If the filing date falls on a Saturday, Sunday, or a legal holiday, the return may be filed on the next day that is not a Saturday, Sunday, or a legal holiday.

Approved copies of Form 5558 requesting an extension to file Form 5500, Form 5500-SF, Form 5500-EZ, and/or Form 8955-SSA will not be returned to the filer from the IRS.

Line 1. Check this box if the extension of time being requested on line 2 is for the first Form 5500 series return/report filed for the plan. This box should not be checked if the plan previously filed a Form 5500 series return/report at any time for any year.

Line 2. Enter on line 2 the due date for which you are requesting to file Form 5500, Form 5500-SF, or Form 5500-EZ. This date should not be later than the 15th day of the third month after the normal due date of the return/report.

When using Form 5558 to request an extension of time to file Form 5500, Form 5500-SF, or Form 5500-EZ, plan sponsors or plan administrators are not required to sign the form. If Form 5558 is timely filed and complete, you will be granted an extension not later than the 15th day of the third month after the return/report's normal due date to file Form 5500, Form 5500-SF, or Form 5500-EZ.

Line 3. Enter on line 3 the due date for which you are requesting to file Form 8955-SSA. This date should not be later than the 15th day of the third month after the normal due date of the return.

When using Form 5558 to request an extension of time to file Form 8955-SSA, plan sponsors or plan administrators are not required to sign the form. If Form 5558 is timely filed and complete, you will be granted an extension not later than the 15th day of the third month after the return's normal due date to file Form 8955-SSA.

Part III. Extension of Time To File Form 5330

File one Form 5558 to request an extension of time to file Form 5330 for excise taxes with the same filing due date. For specific information on excise tax due dates, see the Instructions for Form 5330.



CAUTION An extension of time to file does not extend the time to pay the tax due. Any tax due must be paid with this application for an extension of time to file Form 5330. Additionally, interest is charged on taxes not paid by the due date even if an extension of time to file is granted.

Note. The IRS will no longer return stamped copies of the Form 5558 to filers who request an extension of time to file a Form 5330. Instead you will receive a computer generated notice to inform you if your extension is

approved or denied. Because of this change, we ask you to attach a photocopy of this notice to your Form 5330.

When to file. To request an extension of time to file Form 5330, file Form 5558 in sufficient time for the IRS to consider and act on it before the return's normal due date.

The normal due date is the date the Form 5330 would otherwise be due, without extension.

Line 4. On line 4, enter the requested due date. If your application for extension of time to file Form 5330 is approved, you may be granted an extension of up to 6 months after the normal due date of Form 5330.

Line 4a. Indicate the section(s) for the excise tax for which you are requesting an extension.

Line 4b. Enter the amount of tax estimated to be due with Form 5330 and attach your payment to this form.

Make your check or money order payable to the "United States Treasury." Do not send cash. On all checks or money orders, write your name, filer's identifying number (EIN or SSN), plan number, Form 5330 section number, and the tax year to which the payment applies.

If you changed your mailing address after you filed your last return, use Form 8822 to notify the IRS of the change. You can get Form 8822 by calling 1-800-829-3676 or you can access the IRS website at IRS.gov 24 hours a day, 7 days a week.

Line 5. The IRS will grant a reasonable extension of time (not to exceed 6 months) for filing Form 5330 if you file a timely application showing that you are unable to file Form 5330 because of circumstances beyond your control. Clearly describe these circumstances. Generally, an application will be considered on the basis of your own efforts to fulfill this filing responsibility, rather than the convenience of anyone providing help in preparing the return. However, consideration will be given to any circumstances that prevent your practitioner, for reasons beyond his or her control, from filing the return by the normal due date, and to circumstances in which you are unable to get needed professional help in spite of timely efforts to do so.



If we grant you an extension of time to file Form 5330 and later find that the statements made on this form are false or misleading, the extension will be null and void. A late filing penalty associated with the form for which you filed this extension will be charged.

Signature

If you are filing Form 5558 for an extension to file Form 5330, the Form 5558 must be signed. The person who signs this form may be an employer, a plan sponsor, a plan administrator, a disqualified person required to file Form 5330, an attorney or certified public accountant qualified to practice before the IRS, a person enrolled to practice before the IRS, or a person holding a power of attorney.

If you are filing Form 5558 for an extension to file Form 5500 series return/report or Form 8955-SSA, a signature is not required.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States and the Employee Retirement Income Security Act of 1974 (ERISA). We need it to determine if you are entitled to an extension of time to file Form 5500, Form 5500-SF, Form 5500-EZ, and/or Form 8955-SSA, or Form 5330. You are not required to request an extension; however, if you want an extension, section 6081 requires you to provide the information. Section 6109 requires you to provide your identification number. Failure to provide this information may delay or prevent processing your request; providing false information may subject you to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential as required by section 6103.

However, section 6103 allows or requires the Internal Revenue Service to disclose this information to others. We may disclose to the Department of Justice for civil or criminal litigation, to the Department of Labor and the Pension Benefit Guaranty Corporation for the administration of ERISA, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose the information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time: 24 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 1111 Constitution Ave., NW, IR-6526, Washington, DC 20224. Do not send the tax form to this address. Instead, see *Where To File*.

**LIFE OFFICE MANAGEMENT ASSOCIATION, INC.
PENSION PLAN**

FINANCIAL STATEMENTS

May 31, 2023 and 2022

LIFE OFFICE MANAGEMENT ASSOCIATION, INC.
PENSION PLAN

FINANCIAL STATEMENTS
May 31, 2023 and 2022

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Note: Other schedules required by Section 29 CFR 2520.103 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA") have been omitted because they are not required or not applicable.

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of
the Life Office Management Association, Inc. Pension Plan

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

We have performed audits of the financial statements of the Life Office Management Association, Inc. Pension Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets in liquidation as of May 31, 2023, the statement of net assets available for benefits as of May 31, 2022 (ongoing), and the related statement of changes in net assets in liquidation for the year ended May 31, 2023, and the related statement of changes in net assets available for benefits for the year ended May 31, 2022 (ongoing), and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of May 31, 2023 and 2022, and for the years then ended, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion

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

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

(Continued)

Basis for Opinion

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

Emphasis of Matter— Plan Termination and Liquidation Basis of Accounting

As further discussed in Note 7 to the financial statements, the authorized persons as delegated by the Board of Directors of LL Global and with the Board of Director's consent approved a plan of termination on October 15, 2022 and management determined liquidation is imminent. As a result, the Plan changed its basis of accounting from the going-concern basis of accounting used in presenting the 2022 financial statements to the liquidation basis of accounting used in presenting the 2023 financial statements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

(Continued)

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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

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

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

Other Matter – Supplemental Schedules Required by ERISA

The supplemental schedule of Schedule H, Line 4j – Schedule of Reportable Transactions for the year ended May 31, 2023, 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. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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



Crowe LLP

New York, New York
March 14, 2024

LIFE OFFICE MANAGEMENT ASSOCIATION, INC.
PENSION PLAN
STATEMENT OF NET ASSETS IN LIQUIDATION AS OF
MAY 31, 2023 AND STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS AS OF MAY 31, 2022
(ONGOING)

	2023 (In Liquidation)	2022 (Ongoing)
Assets		
Investments, at fair value	\$ _____ -	\$ <u>20,796,788</u>
Receivables:		
Dividend receivable	_____ -	_____ 34,937
Net assets available for benefits (ongoing)		<u>\$ 20,831,725</u>
Net assets in liquidation	<u>\$ _____ -</u>	

See accompanying notes to financial statements.

LIFE OFFICE MANAGEMENT ASSOCIATION, INC.
PENSION PLAN
STATEMENT OF CHANGES IN NET ASSETS IN LIQUIDATION FOR THE YEAR ENDED MAY 31, 2023
AND STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR
ENDED MAY 31, 2022 (ONGOING)

	2023 (In Liquidation)	2022 (Ongoing)
Additions		
Investment income:		
Interest and dividends	\$ 458,486	\$ 532,908
Contributions:		
Employer	<u>3,810,000</u>	<u>-</u>
Total additions	<u>4,268,486</u>	<u>532,908</u>
Deductions		
Net depreciation in fair value of investments	1,994,320	3,091,773
Benefits paid to participants	4,797,155	1,268,250
Annuity contract purchase	18,226,682	-
Administrative expenses	<u>82,054</u>	<u>88,186</u>
Total deductions	<u>25,100,211</u>	<u>4,448,209</u>
Net decrease	<u>(20,831,725)</u>	<u>(3,915,301)</u>
Net assets		
Beginning of year	<u>20,831,725</u>	<u>24,747,026</u>
End of year (ongoing)		<u>\$ 20,831,725</u>
End of year (in liquidation)	<u>\$ -</u>	

See accompanying notes to financial statements.

LIFE OFFICE MANAGEMENT ASSOCIATION, INC.
PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
May 31, 2023 and 2022

NOTE 1 – DESCRIPTION OF PLAN

The following description of Life Office Management Association, Inc. Pension Plan (the “Plan”) provides only general information. Participants should refer to the Plan document, and any amendments thereto, for a more complete description of the Plan’s provisions.

General: Prior to Plan termination and settlement, the Plan was a non-contributory defined benefit pension plan, which covered all employees of Life Office Management Association, Inc. (the “Association” or “Employer”). The Association operates under the entity LL Global, Inc. (“LL Global”), which is a tax-exempt organization for income tax purposes. The Plan provides for pension benefits upon retirement, death or disability. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). The Plan Administrative Committee is responsible for oversight of the Plan. The Plan Administrative Committee also determines the appropriateness of the Plan’s investment offerings, monitors investment performance and reports to the Plan’s Board of Directors.

Effective May 31, 2008, all benefit accruals ceased and benefits were frozen. Participant compensation after May 31, 2008 is not to be considered for purposes of determining pension benefits. Participants that were not yet 100% vested in their accrued benefit as of May 31, 2008 continued to earn vesting service for as long as they were employed by LL Global. All benefits are vested as of May 31 2022.

As of May 31, 2023, all accumulated benefits of the Plan have been settled and the Employer has no further defined benefit retirement plan liability. See Note 7 for additional details.

Eligibility: The Plan covers all eligible employees of the Association hired before June 1, 2008 who satisfy the eligibility requirements of being at least 21 years of age and having completed one year of service.

Pension Benefits: The basic annual retirement benefit is equal to the sum of 1.2% of the participant’s average monthly compensation not to exceed the monthly covered compensation plus 0.6% of the participant’s average monthly compensation in excess of the monthly covered compensation limit multiplied by years of service up to a maximum of 35 years. A year of credited service is defined as any Plan year in which a participant works more than 1,000 hours.

Normal retirement age under the Plan is 65 and benefits begin on the first day of the month following the participant’s 65th birthday. Participants may, however, elect an early retirement benefit on the first day of any month after age 55 provided they have completed 10 years of service. Benefits for early retirement are reduced by an actuarially equivalent early retirement adjustment factor.

For married participants, the normal form of benefit is a 50% Contingent Annuitant form of benefit. If the participant is not married at the time their retirement income payments begin, the participant may elect an optional form of payment instead of the normal form of benefit. Participants may also elect other actuarially equivalent forms of benefit.

Death and Disability Benefits: Prior to Plan termination and settlement, in addition to pension benefits, the Plan also provided for death benefits to married participants subject to the provisions of the Plan. The death benefit provides the married participant’s spouse with a portion of the pension benefit earned by the participant. The Plan provides for disability benefits subject to the provisions of the Plan.

Funding Policy: Prior to Plan termination and settlement, the Plan’s funding policy was for the Employer to contribute an amount which would meet or exceed the annual ERISA minimum funding requirement. During the years ended May 31, 2023 and 2022, Employer contributions were \$3,810,000 and \$0, respectively. The Plan has met the ERISA minimum funding requirements as of May 31, 2023 and 2022.

(Continued)

LIFE OFFICE MANAGEMENT ASSOCIATION, INC.
PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
May 31, 2023 and 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: On July 29, 2022, the Board of Directors of LL Global delegated individuals to terminate the Plan. The delegates terminated the Plan with an effective date of October 15, 2022. As Plan management determined that liquidation was imminent, the basis of accounting for the Plan was changed from accrual basis of accounting for an ongoing plan as of and for the year ended May 31, 2022 to the liquidation basis of accounting as of and for the year ended May 31, 2023. These methods of accounting are in accordance with accounting principles generally accepted in the United States of American ("U.S. GAAP"). There was no material impact to the Plan's net assets as a result of the application of the liquidation basis of accounting. Note 3 describes the impact to the Plan's accumulated plan benefits as a result of the Plan's liquidation.

Investment Valuation and Income Recognition: The Plan's investments were stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan Administrative Committee determines the Plan's valuation policies utilizing information provided by the trustee. See Note 4 for a discussion of fair value measurements.

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

Payment of Benefits: Benefit payments to participants are recorded upon distribution.

Plan Expenses: Certain expenses of maintaining the Plan are paid directly by LL Global and are excluded from these financial statements. Investment related expenses are included in net depreciation in fair value of investments. Certain administrative expenses related to benefits administration are also deducted from Plan assets and reported within the administrative expenses line item within the statement of changes in net assets in liquidation for the year ended May 31, 2023 and statement of changes in net assets available for benefits for the year ended May 31, 2022 (ongoing).

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make certain estimates and assumptions that affect the reported amount of assets, liabilities and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements, and changes therein. Actual results may differ from those estimates.

Subsequent Events: The Plan has evaluated subsequent events through March 14, 2024, the date the financial statements were available to be issued.

NOTE 3 – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) disabled participants or their beneficiaries, (c) beneficiaries of employees who have died, and (d) present employees or their beneficiaries. The accumulated plan benefits for active employees are based upon service rendered prior to the valuation date and represent the expected benefits to become payable for future dates, taking into account the probable time that the employee will retire and the vesting percentages applicable at the valuations date. Benefits under all circumstances, retirement, death and termination of employment, are included to the extent they are deemed attributable to employee service rendered to the valuation date.

(Continued)

LIFE OFFICE MANAGEMENT ASSOCIATION, INC.
PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
May 31, 2023 and 2022

NOTE 3 – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

The actuarial present value of accumulated plan benefits is determined by an independent actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, withdrawal or retirement) between the valuation date and the expected date of payment. The Plan's termination discussed in Note 1 is not reflected in the May 31, 2022 actuarial present value of accumulated plan benefits.

The significant actuarial assumptions used in the valuation were as follows:

	<u>May 31, 2022</u>
Assumed rate of return	5.50%
Mortality	RP-2014 Generational Mortality table using the Mortality Improvement Scale MP-2021
Retirement Age	65 years old

The present value of accumulated plan benefits is measured using the Unit Credit Actuarial Cost Method.

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

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

	<u>May 31, 2022</u>
Actuarial present value of accumulated plan benefits:	
Participants currently receiving payments	\$ 13,520,650
Other participants	<u>6,580,202</u>
Total vested benefits	<u>20,100,852</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 20,100,852</u>

The actuarial present value of accumulated plan benefits increased as follows:

	<u>Year ended May 31, 2022</u>
Actuarial present value of accumulated plan benefits, beginning of year	<u>\$ 20,085,846</u>
Increase (decrease) during the year attributable to:	
Benefits accumulated and actuarial losses	173,636
Increase for interest due to decrease in the discount period	1,069,845
Change of assumptions	39,775
Benefits paid	<u>(1,268,250)</u>
Net increase	<u>15,006</u>
Actuarial present value of accumulated plan benefits, end of year	<u>\$ 20,100,852</u>

(Continued)

LIFE OFFICE MANAGEMENT ASSOCIATION, INC.
PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
May 31, 2023 and 2022

NOTE 3 – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

The \$15,006 increase in the present value of accumulated plan benefits in 2022 that was due to actuarial assumption changes was attributable to the change of the mortality improvement scale from MP-2020 to MP-2021.

Due to the plan termination, the actuarial present value of accumulated plan benefits as of May 31, 2023 was measured on a liquidation basis, which resulted in a settlement loss; no additional assumption changes were noted from the preceding valuation as of May 31, 2022, which was completed under the assumption that the Plan would continue. The change in the actuarial present value of accumulated plan benefits in liquidation for the year ended May 31, 2023 is as follows:

	Year ended May 31, <u>2023</u>
Actuarial present value of accumulated plan benefits, beginning of year	\$ <u>20,100,852</u>
Increase (decrease) during the year attributable to:	
Benefits accumulated and actuarial gain	(110,642)
Increase for interest due to decrease in the discount period	1,071,665
Settlement (gain)/loss	1,961,962
Monthly benefits paid	(1,232,066)
Lump sum settlement	(3,565,089)
Annuity contract purchase	<u>(18,226,682)</u>
Net decrease	<u>(20,100,852)</u>
Actuarial present value of accumulated plan benefits in liquidation, end of year	<u>\$ -</u>

NOTE 4 – FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (“FASB”) *Accounting Standards Codification* (“ASC”) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3).

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets of liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability;

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

(Continued)

LIFE OFFICE MANAGEMENT ASSOCIATION, INC.
PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
May 31, 2023 and 2022

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at May 31, 2023 and 2022.

Registered investment companies (mutual funds): Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and transact at that price (Level 1 inputs). The mutual funds held by the Plan are deemed to be actively traded.

U.S. government securities: Valued using pricing models maximizing the use of observable inputs for similar securities (Level 2 inputs).

There were no Plan assets remaining as of May 31, 2023. The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of May 31, 2022:

	<u>May 31, 2022</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 16,582,340	\$ -	\$ -	\$ 16,582,340
U.S. Government securities	<u>-</u>	<u>4,214,448</u>	<u>-</u>	<u>4,214,448</u>
Total investments, at fair value	<u>\$ 16,582,340</u>	<u>\$ 4,214,448</u>	<u>\$ -</u>	<u>\$ 20,796,788</u>

NOTE 5 – CERTIFIED INFORMATION

Certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments held at May 31, 2023 and 2022, and net depreciation in fair value of investments, interest and dividends for the years ended May 31, 2023 and 2022, was obtained by management and agreed to or derived from information certified as complete and accurate by SEI Private Trust Company (the trustee of the Plan).

NOTE 6 – INCOME TAX STATUS

The volume submitter plan adopted by the Plan obtained its latest opinion letter dated March 31, 2010 in which Internal Revenue Service ("IRS") stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (the "IRC"). Although the Plan has been amended since receiving the opinion letter, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax exempt. The Plan received a letter dated November 21, 2023 from the Internal Revenue Service that they have determined that the termination of the Plan does not adversely affect its qualification for federal tax purposes.

(Continued)

LIFE OFFICE MANAGEMENT ASSOCIATION, INC.
PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
May 31, 2023 and 2022

NOTE 7 – PLAN TERMINATION

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of May 31, 2023 and 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or assets) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2020

LL Global has the right under the Plan to discontinue its contributions at any time and to terminate the Plan. The Plan was terminated effective October 15, 2022. As of the date of termination, all participants were 100% vested in their accrued benefits. Liquidation of the Plan was completed by lump sum payments made to participants who elected that option in the amount of \$3,565,089. For those participants that did not elect the lump sum option as well as for those currently receiving annuities, the Plan entered into an annuity contract with United of Omaha Life Insurance Company (“Omaha Life”) to assume remaining liabilities as of March 30, 2023. Payments by the Plan to Omaha Life for the contract totaled \$18,223,568. In April 2023, the Plan was charged an additional premium of \$3,114 related to the annuity contracts. The last payments made to the participants by the Plan were on May 1, 2023.

NOTE 8 – FUNDING POLICY

The Plan's funding policy is for LL Global to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement based on the amount determined by the Plan's independent actuary plus such amounts as LL Global may determine to be appropriate. The Plan's actuary, Summit Financial Corporation, applies current assumptions and factors to benefit information to be sufficient to provide the retirement benefits under the Plan.

The Pension Protection Act of 2006 (“PPA”) as amended by the Worker Retiree and Employer Recovery Act of 2008 (“WRERA”) imposes certain benefit restrictions for qualified defined benefit plans that do not meet certain funding thresholds. The “At-Risk” status is referred to as the Funding Target Attainment Percentage. A plan's funded percentage is referred to as the Adjusted Funding Target Attainment Percentage (“AFTAP”). Because the Plan's AFTAP exceeds 80%, the Plan is not subject to any benefit restrictions.

NOTE 9 – RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Plan investments held at May 31, 2022 included a variety of mutual funds managed by SEI Private Trust Company. SEI Private Trust Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for investment management services are included in net depreciation in fair value of investments. The Plan also pays certain expenses related to Plan operations to various service providers. These transactions are party-in-interest transactions under ERISA.

SUPPLEMENTARY INFORMATION

LIFE OFFICE MANAGEMENT ASSOCIATION, INC.
PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
Year ended May 31, 2023

Name of Plan Sponsor: Life Office Management Association, Inc.
Employer Identification Number: 26-1339203
Plan Number: 003

(a)	(b)	(c)	(d)	(e)	(f)	(g)
	<u>Identify of Party & Description of Assets</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost of Asset</u>	<u>Current Value on Transaction Date</u>	<u>Net Gain/Loss</u>
	Category (i): A single transaction in excess of 5% of the current value of Plan assets:					
*	SEI Government Fund (SEOXX)	\$ 3,458,752	\$ -	\$ 3,458,752	\$ 3,458,752	\$ -
*	SEI Government Fund (SEOXX)	2,754,212	-	2,754,212	2,754,212	-
*	SEI Government Fund (SEOXX)	7,500,151	-	7,500,151	7,500,151	-
*	SEI Government Fund (SEOXX)	12,441,286	-	12,441,286	12,441,286	-
*	SEI Government Fund (SEOXX)	12,441,286	-	12,441,286	12,441,286	-
*	SEI Government Fund (SEOXX)	-	2,754,212	2,754,212	2,754,212	-
*	SEI Government Fund (SEOXX)	-	4,745,939	4,745,939	4,745,939	-
*	SEI Government Fund (SEOXX)	-	12,441,286	12,441,286	12,441,286	-
*	SEI Government Fund (SEOXX)	-	18,223,568	18,223,568	18,223,568	-
*	SEI Government Fund (SEOXX)	-	3,678,883	3,678,883	3,678,883	-
*	SEI Intermediate Duration Credit (SIDCX)	-	3,530,683	4,108,742	3,530,683	(578,059)
*	SEI Intermediate Duration Credit (SIDCX)	-	5,884,096	6,533,643	5,884,096	(649,547)
*	SEI Long Duration Credit Fund (SLDAX)	-	2,056,439	2,744,606	2,056,439	(688,167)
*	SEI Long Duration Credit Fund (SLDAX)	-	3,409,367	4,179,497	3,409,367	(770,130)
*	SEI S&P 500 (SPINX)	-	1,351,606	1,186,728	1,351,606	164,878
*	SEI World Equity (WEUSX)	-	1,199,344	1,563,423	1,199,344	(364,079)
*	Denotes a party-in-interest as determined by ERISA					

(Continued)

LIFE OFFICE MANAGEMENT ASSOCIATION, INC.
PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
Year ended May 31, 2023

Name of Plan Sponsor: Life Office Management Association, Inc.
Employer Identification Number: 26-1339203
Plan Number: 003

(a)	(b)	(c)	(d)	(e)	(f)	(g)
	<u>Identify of Party & Description of Assets</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost of Asset</u>	<u>Current Value on Transaction Date</u>	<u>Net Gain/Loss</u>
Category (iii): A series of transactions in the same security in excess of 5% of the current value of Plan assets:						
*	SEI Government Fund (SEOXX)	\$ 42,581,968	\$ -	\$ 42,581,968	\$ 42,581,968	\$ -
*	SEI Government Fund (SEOXX)	-	42,582,052	42,581,969	42,582,052	83
*	SEI Intermediate Duration Credit (SIDCX)	2,408,610	-	2,408,610	2,408,610	-
*	SEI Intermediate Duration Credit (SIDCX)	-	9,414,779	10,642,385	9,414,779	(1,227,606)
*	SEI Long Duration Credit Fund (SLDAX)	1,434,983	-	1,434,983	1,434,983	-
*	SEI Long Duration Credit Fund (SLDAX)	-	5,465,806	6,924,104	5,465,806	(1,458,298)
*	SEI S&P 500 (SPINX)	6,122	-	6,122	6,122	-
*	SEI S&P 500 (SPINX)	-	1,592,545	1,380,552	1,592,545	211,993
*	SEI World Equity (WEUSX)	-	1,277,728	1,659,020	1,277,728	(381,292)
	U.S Treasury Strips 11/15/36	350,198	-	350,198	350,198	-
	U.S Treasury Strips 11/15/36	-	1,454,620	1,747,199	1,454,620	(292,579)
	U.S Treasury Strips 8/15/31	379,184	-	379,184	379,184	-
	U.S Treasury Strips 8/15/31	-	1,583,341	1,791,162	1,583,341	(207,821)
*	Denotes a party-in-interest as determined by ERISA					

See Independent Auditor's Report.