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

2023

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan
VIGO IMPORTING COMPANY PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1982

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)
VIGO IMPORTING COMPANY

4701 TONY ALESSI SR. AVE,
TAMPA, FL 33684

2b Employer Identification Number (EIN) 59-1050797

2c Plan Sponsor's telephone number 813-884-3491

2d Business code (see instructions) 311900

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/10/2024	SAM CICCARELLO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:

a Sponsor's name

c Plan Name

4b EIN

4d PN

5	Total number of participants at the beginning of the plan year	**5**	225
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	188
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	186
b	Retired or separated participants receiving benefits	**6b**	4
c	Other retired or separated participants entitled to future benefits	**6c**	38
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	228
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f	Total. Add lines **6d** and **6e**.	**6f**	229
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	225
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	229
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	2
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2E 2A

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- **(4)** [ ] **DCG** (Individual Plan Information) – Number Attached _____
- **(5)** [ ] **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached _____
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 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)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2023** **This Form is Open to Public Inspection.**

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan	**B** Three-digit plan number (PN) ▶
VIGO IMPORTING COMPANY PROFIT SHARING PLAN	001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
VIGO IMPORTING COMPANY	59-1050797

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)

FUTUREPLAN BY ASCENSUS

PO BOX 426
FORT WASHINGTON, PA 19034-9998

82-3719843

(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?
	CONSULTANT	6387	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

UBS FINANCIAL SERVICES

1285 AVE OF THE AMERICAS
NEW YORK, NY 10019

13-2638166

(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?
	BROKER	121035	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

MERRILL LYNCH

250 VESLEY STREET
NEW YORK, NY 10281

13-5674085

(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?
	BROKER	83165	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

PRIDA, GUIDA & PEREZ P.A.

2504 W. KATHLEEN ST
TAMPA, FL 33607

59-1978917

(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?
	ACCOUNTANT	31750	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2023

This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan
VIGO IMPORTING COMPANY PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
VIGO IMPORTING COMPANY

D Employer Identification Number (EIN)
59-1050797

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	423890	630175
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	809176	838799
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	466345	456215
(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)	90026	151664
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	1786792	2345071
(B) Common	1c(4)(B)	14203231	16495071
(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)	348746	409188
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	728067	850405

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(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	18856273	22176588
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	18856273	22176588

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.

			(a) Amount	(b) Total
	Income			
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	841429	
	(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)		841429
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	21816	
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)	12986	
	(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)		34802
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	14836	
	(B) Common stock	2b(2)(B)	318354	
	(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)		333190
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	6837311	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	6396796	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		440515
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)	2374454	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		2374454

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		120923
d Total income. Add all **income** amounts in column (b) and enter total	2d		4145313
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	582661	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		582661
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)	16750	
(4) IQPA audit fees	2i(4)	15000	
(5) Investment advisory and investment management fees	2i(5)	204200	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)	6387	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		242337
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		824998
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		3320315
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) [X] 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)** [X] 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: PRIDA, GUIDA & PEREZ, PA **(2)** EIN: 59-1978917

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) [ ] This form is filed for a CCT, PSA, DCG 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. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

		Yes	No	Amount
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.)	**4a**		X	
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		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2023

This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan
VIGO IMPORTING COMPANY PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
VIGO IMPORTING COMPANY

D Employer Identification Number (EIN)
59-1050797

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1**

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): _____ _____

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

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

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☒ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

19 If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:

Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%

High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

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._____

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☒ N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702814A .



Vigo Importing Company
Profit Sharing Plan
Financial Statements
As of December 31, 2023 and 2022,
and for the Year Ended December 31, 2023

Vigo Importing Company Profit Sharing Plan
Financial Statements
As of December 31, 2023 and 2022, and for the Year Ended December 31, 2023

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PRIDA GUIDA & PEREZ, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
2504 W. Kathleen Street
Tampa, FL 33607

INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
Vigo Importing Company Profit Sharing Plan

Opinion

We have audited the accompanying financial statements of Vigo Importing Company Profit Sharing Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), which comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2023 and 2022, and the changes in its net assets available for benefits for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 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 audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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.

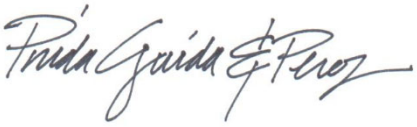
INDEPENDENT AUDITORS' REPORT (CONTINUED)

Supplemental Schedule Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule, Form 5500; Schedule H, Part IV; Line 4i-Schedule of Assets (Held at End of Year) as of December 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 has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, including its form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.



Prida, Guida & Perez, P.A.
Tampa, Florida
September 6, 2024

Vigo Importing Company Profit Sharing Plan
Statements of Net Assets Available for Benefits
December 31, 2023 and 2022

	2023	2022
Assets		
Cash	$ 630,175	$ 423,890
Interest receivable	4,402	2,987
Investments, at fair value	20,703,212	17,620,220
Employer contribution receivable	838,799	809,176
Total assets and net assets available for benefits	$ 22,176,588	$ 18,856,273

Read the accompanying notes to the financial statements.

Vigo Importing Company Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2023

Additions to net assets attributed to		
Dividends and interest	$	367,992
Employer contribution		841,429
Net appreciation in fair value of investments		2,814,969
Increase in cash surrender value of life insurance policies		120,923
Total additions		4,145,313
Deductions of net assets attributed to		
Investment management fees		204,200
Benefits paid to participants		582,661
Administrative expenses		38,137
Total deductions		824,998
Net change in net assets available for benefits		3,320,315
Net assets available for benefits, beginning of year		18,856,273
Net assets available for benefits, end of year	$	22,176,588

Read the accompanying notes to the financial statements.

Note 1 – Description of the Plan

The following description of Vigo Importing Company Profit Sharing Plan (the "Plan") provides only general information of the major Plan provisions. Participants should refer to the Plan document for more comprehensive information.

General – The Plan was established by Vigo Importing Company (the "Plan Sponsor") as a participant and non-participant directed, defined contribution plan effective January 1, 1982. The Plan was amended and restated effective January 1, 2021, to comply with Internal Revenue Service ("IRS") regulations for periodic plan restatements. The Plan is a single-employer plan and permits the employees of the Plan Sponsor to participate in the Plan. The Plan is subject to the provisions of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA").

Eligibility – All employees of the Plan Sponsor who have completed at least one year of service and are age 21 or older are eligible to participate in the Plan. The Plan permits for entry dates on the first day of the Plan year and the first day of the seventh month of the Plan year coinciding with or following the date the requirements are met.

Contributions – The Plan Sponsor may contribute discretionary profit sharing contributions. In 2023, the discretionary profit sharing contribution was calculated as 6% of each participant's eligible compensation. Discretionary profit sharing contributions allocated to participant accounts during 2023 were approximately $839,000.

Participant accounts – Each participant's account is credited and/or reduced with the participant's withdrawals, employer profit sharing contributions, and allocations of Plan earnings and losses. Allocations are based on participant account balances, as defined. The benefit to which a participant is entitled is the vested balance in the participant's account. The Plan invests in non-participant directed investments with the exception that participants may purchase life insurance with their account balance.

Vesting – Vesting in the profit sharing contributions plus actual earnings thereon is based on years of continuous service as defined by the Plan. Vesting is determined according to the following schedule:

Years of Service	Vesting
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

If a participant's service is terminated due to disability or death, the employer profit sharing contributions are deemed to be fully vested.

Note 1 – Description of the Plan (continued)

Payment of benefits **–** Upon separation of service due to death, disability, retirement, or termination a participant may elect to receive an amount equal to the value of the vested interest in his or her account in a single lump-sum payment, installment payments, or direct rollover. Distributions are subject to the applicable provisions of the Plan document.

Forfeited accounts – Any non-vested portion of profit-sharing contributions credited to the accounts of participants who withdraw from the Plan are forfeited and may be used to reduce employer contributions. The Plan had forfeiture balances as of December 31, 2023 or 2022, of approximately $35,000 and $24,000, respectively. No forfeitures were used to reduce employer contributions during the year ended December 31, 2023.

Termination – Although it has not expressed an intention to do so, the Plan Sponsor has the right under the Plan to terminate the Plan subject to provisions of ERISA. In the event of a Plan termination, participants would become 100% vested in their accounts.

Note 2 – Summary of Significant Accounting Policies

Basis of accounting – The accompanying financial statements have been prepared on the accrual basis of accounting.

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

Investments, investment valuation, and income recognition – Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value determinations, other than those measured using the net asset value ("NAV") as a practical expedient, are made based upon a fair value hierarchy that prioritizes the inputs to valuation techniques. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of inputs that may be used to measure fair value:

Level 1 – Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date;

Level 2 – Inputs to the valuation methodology are other-than-quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies; and,

Level 3 – Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

Note 2 – Summary of Significant Accounting Policies (continued)

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following is a description of the valuation methodologies used for instruments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy:

Money market funds – This investment is a public investment vehicle valued using $1 for the NAV provided by the administrator of the fund as a practical expedient. The NAV is excluded from the valuation hierarchy consistent with accounting principles generally accepted in the United States.

Common stock and preferred stock – These investments are valued at the closing price reported on the active market on which the individual securities are traded and are classified within Level 1 of the valuation hierarchy.

Corporate bonds – The fair value of corporate bonds is determined using proprietary valuation matrices that utilize comprehensive municipal bond interest rate tables to determine market price, movement, and yield relationships. The investments are classified within Level 2 of the valuation hierarchy.

Mutual funds – These investments are public investment vehicles valued using the NAV provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. The NAV is a quoted price in an active market and classified within Level 1 of the valuation hierarchy.

Life insurance policies – Life insurance policies are valued at their cash surrender values based on unobservable inputs and are classified within Level 3 of the valuation hierarchy.

Interest bearing cash – These investments are classified within Level 1 of the valuation hierarchy as the funds are held in cash deposit accounts.

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

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

Benefits paid to participants – Benefits are recorded when processed and paid by the Plan.

Administrative expenses – Administrative expenses paid by the Plan are recorded when incurred. The Plan Sponsor absorbs a significant amount of plan administration.

Subsequent events – The plan administrator has evaluated subsequent events through September 6, 2024, in connection with the preparation of these financial statements, which is the date the financial statements were available to be issued.

Note 3 – Concentration of Credit Risk

The Plan places its cash on deposit with financial institutions in the United States. The Federal Deposit Insurance Corporation covers $250,000 for substantially all depository accounts. The Plan may, from time to time, have amounts on deposit in excess of the insured limits.

Note 4 – Investments, at Fair Value

The following summarizes the Plan's investments based upon the fair value hierarchy levels described in Note 2:

	Level 1	Level 2	Level 3	Total
As of December 31, 2023				
Common stock	$ 16,495,071	$ -	$ -	$ 16,495,071
Preferred stock	2,345,071	-	-	2,345,071
Corporate bonds	-	151,664	-	151,664
Interest bearing cash	328,662	-	-	328,662
Mutual funds	409,188	-	-	409,188
Life insurance policies	-	-	846,003	846,003
	$ 19,577,992	$ 151,664	$ 846,003	20,575,659
Money market funds (*)				127,553
				$ 20,703,212

	Level 1	Level 2	Level 3	Total
As of December 31, 2022				
Common stock	$ 14,203,231	$ -	$ -	$ 14,203,231
Preferred stock	1,786,792	-	-	1,786,792
Corporate bonds	-	90,026	-	90,026
Interest bearing cash	322,383	-	-	322,383
Mutual funds	348,746	-	-	348,746
Life insurance policies	-	-	725,080	725,080
	$ 16,661,152	$ 90,026	$ 725,080	17,476,258
Money market funds (*)				143,962
				$ 17,620,220

(*) The money market funds may be redeemed daily and have no unfunded commitments.

Note 4 – Investments, at Fair Value (continued)

The following is a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2023:

Balance, December 31, 2022	$	725,080
Increase in cash surrender value		120,923
Balance, December 31, 2023	$	846,003

Note 5 – Party-in-Interest Transactions

Certain Plan investments are in cash deposit accounts with UBS Banking Company, an affiliate of UBS Financial Services, Inc., an investment advisor of the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid during the year for accounting and other services rendered by parties-in-interest were based on customary rates for such services. While these transactions qualify as party-in-interest activity, they are expressly exempted from prohibited transactions rules (ERISA, Tittle 1, and Section 401(b)).

Note 6 – Risks and Uncertainties

The Plan invests in various investment options in investment securities. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits.

Note 7 – Income Tax Status

The Plan is a pre-approved profit sharing plan ("Profit Sharing Plan") sponsored by Ascensus Consulting, LLC ("Ascensus"), the third party administrator of the Plan. Ascensus obtained its latest opinion letter dated June 30, 2020, in which the IRS stated that the Profit Sharing Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the opinion letter, the plan administrator believes that the Plan is currently designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, as the related trust is tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

SUPPLEMENTAL SCHEDULE

Vigo Importing Company Profit Sharing Plan
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(a)	(b) Identity of Issue, Borrower, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	Common Stock			
	ABB, Ltd.	Common Stock	$ 6,977	$ 16,302
	Accenture PLC	Common Stock	40,742	49,829
	ACI Worldwide, Inc.	Common Stock	8,996	11,200
	Adobe Inc.	Common Stock	88,543	129,462
	Advantest Corp	Common Stock	8,513	9,653
	Advncd Micro D Inc	Common Stock	13,733	25,649
	Adyen N V ADR	Common Stock	9,675	7,921
	AFLAC, Inc.	Common Stock	33,395	61,958
	Agilent Technologies Inc	Common Stock	28,347	32,116
	Agnico Eagle Mines LTD CAD	Common Stock	12,118	10,860
	Agree Reality Corp	Common Stock	21,801	20,648
	AIA Group, Ltd.	Common Stock	45,456	41,119
	Air Liquide ADR	Common Stock	18,269	26,564
	Air Liquide ADR France	Common Stock	6,360	8,335
	Air Products & Chemical Inc.	Common Stock	119,414	127,865
	Airbnb Inc.	Common Stock	23,432	31,857
	Airbus SE	Common Stock	43,049	54,384
	Akzo Nobel	Common Stock	18,544	14,231
	Alcon Inc. CHF	Common Stock	7,454	9,218
	Alcon SA ACT Nom	Common Stock	38,461	46,325
	Alexandria Real Est Eqts	Common Stock	8,815	7,099
	Alfa Laval AB	Common Stock	4,996	9,635
	Allegion PLC	Common Stock	4,292	3,927
	Allianz SE	Common Stock	22,547	25,356
	Alphabet, Inc.	Common Stock	123,756	237,054
	Altria Group, Inc.	Common Stock	94,044	74,992
	Amazon Inc.	Common Stock	87,032	164,247
	Amazon.com, Inc.	Common Stock	114,893	152,244
	Ambev SA	Common Stock	6,982	6,381
	American Tower Corp Reitrement	Common Stock	118,477	108,588
	American Tower REIT, Inc.	Common Stock	19,035	21,372
	American Water Works Company, Inc.	Common Stock	17,057	28,246
	Amicus Therapeutics, Inc.	Common Stock	28,848	28,692
	Amphenol Corporation	Common Stock	15,743	49,763
	Analog Devices, Inc.	Common Stock	82,076	111,392
	Anheuser-Busch Inbev ADR	Common Stock	66,041	73,990
	ANYS INC	Common Stock	4,118	5,443
	Aon PLC REG SHS	Common Stock	9,321	19,207
	Apellis Pharmaceuticals Inc	Common Stock	19,783	21,909

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(a)	(b) Identity of Issue, Borrower, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	Common Stock (continued)			
	Apple, Inc.	Common Stock	135,403	356,366
	Aptiv PLC SHS	Common Stock	52,098	50,243
	Arch Capital Group, Ltd.	Common Stock	42,136	100,116
	Ares Management Corporation CL	Common Stock	16,739	25,806
	Argenx Se Spon Adr	Common Stock	13,676	25,108
	Arista Networks Inc.	Common Stock	13,857	60,762
	Armstrong World Industries Inc.	Common Stock	16,610	23,105
	Articure Inc.	Common Stock	15,737	12,670
	ASICS Corp	Common Stock	5,865	10,299
	ASM International	Common Stock	12,398	18,172
	ASML Hldg NV NY Reg Shs	Common Stock	10,033	12,868
	Aspen Technology, Inc.	Common Stock	3,915	4,403
	Assa Abloy AB	Common Stock	5,744	7,319
	Atlas Copco AB	Common Stock	3,979	11,806
	Atlassian Corp CL A	Common Stock	50,298	67,790
	AvalonBay Cmmun Inc	Common Stock	26,848	28,645
	Avient Corp.	Common Stock	12,619	10,683
	BAE Systems PLC	Common Stock	4,687	8,384
	Banco Bilbao Vizcaya Argentaria SA	Common Stock	10,417	13,082
	Bandai Namco Holdings, Inc.	Common Stock	9,769	7,665
	Bank Ireland Group PLC	Common Stock	9,761	9,456
	Barclays PLC	Common Stock	13,617	11,347
	Becton Dickinson Co	Common Stock	42,694	42,183
	Bentley SYS Inc	Common Stock	24,527	25,203
	Bentley Systems, Inc.	Common Stock	7,117	6,314
	Berkley W R Corporation	Common Stock	15,314	38,825
	Berkshire Hathaway, Inc.	Common Stock	96,347	159,784
	BHP Group LTD	Common Stock	19,231	17,078
	Bio Rad Laboratories Inc.	Common Stock	14,835	22,279
	BioDerm, Inc.	Common Stock	54,375	1
	Biomarin Pharmaceutical Inc.	Common Stock	22,993	24,973
	Biontech SE	Common Stock	7,314	8,232
	Blackrock, Inc.	Common Stock	88,163	162,360
	Blackstone Inc.	Common Stock	75,447	85,753
	Boston Pptys Inc.	Common Stock	21,181	21,893
	BP PLC SPON ADR	Common Stock	19,862	23,470
	Braze Inc	Common Stock	12,896	12,379
	Bright Horizons Family	Common Stock	4,154	3,016
	Broadcom, Inc.	Common Stock	8,927	27,906

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(a)	(b) Identity of Issue, Borrower, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	Common Stock (continued)			
	Brookfield Asset Mgmt, Inc.	Common Stock	26,099	30,248
	Brookfield Corp	Common Stock	13,950	28,565
	Brown & Brown, Inc.	Common Stock	17,870	60,799
	Brown Forman Corporation	Common Stock	22,207	24,496
	Bruker Corporation	Common Stock	18,231	28,143
	BUNZL PLC SPON ADR	Common Stock	11,132	12,855
	Bureau Veritas	Common Stock	17,862	14,942
	BWX Technologies Inc	Common Stock	24,073	28,390
	Cadence Design System	Common Stock	41,456	80,622
	Camden PPTY TR COM SBI	Common Stock	12,586	11,716
	CAPGEMINI	Common Stock	10,791	16,280
	Capgemini SE SHS	Common Stock	11,069	12,681
	Caretr Reit Inc Shs	Common Stock	7,413	8,124
	Carlisle Cos Inc.	Common Stock	36,161	76,233
	Carlsberg AS	Common Stock	9,638	9,059
	Carmax, Inc.	Common Stock	44,921	52,413
	Carrier Global Corp Reg	Common Stock	2,215	4,768
	CDN National Railway Co.	Common Stock	4,279	6,658
	CDW Corporation	Common Stock	14,129	53,420
	ChampionX Corp	Common Stock	7,299	15,832
	Charles River Laboratories	Common Stock	7,035	4,728
	Chemed Corporation	Common Stock	2,774	3,509
	Cheniere Energy	Common Stock	24,353	64,358
	Chevron Corporation	Common Stock	73,730	112,168
	Chipotle Mexican Grill Inc.	Common Stock	52,451	77,757
	Choice Hotels International Inc	Common Stock	3,087	2,833
	Chubb LTD	Common Stock	13,241	13,560
	Chugai Pharmaceutical	Common Stock	13,374	20,886
	Chugai Pharmaceutical LTD ADR	Common Stock	10,188	13,157
	CIE Financiere Richemont	Common Stock	15,208	15,194
	Cinn Financial Corporation	Common Stock	48,381	74,284
	Cisco Systems, Inc.	Common Stock	68,061	105,183
	CNH INDL NV EUR	Common Stock	7,652	7,783
	Coca Cola Europacific	Common Stock	10,329	12,614
	Cognex Corporation	Common Stock	16,794	13,607
	Comcast Corporation	Common Stock	92,796	79,500
	Compass Group PLC SHS	Common Stock	25,494	33,622
	Continental AG Sponsored ADR	Common Stock	17,931	15,835
	Cooper Companies, Inc.	Common Stock	5,381	5,677

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	Common Stock (continued)			
	Copart, Inc.	Common Stock	13,042	63,896
	Cousins Properties Inc	Common Stock	11,917	14,488
	Covestro AG	Common Stock	9,055	10,868
	Credicorp LTD	Common Stock	5,434	5,847
	Crown Castle International Corporation	Common Stock	88,064	72,109
	Crown Castle REIT Inc	Common Stock	72,960	72,109
	Crown Castle REIT, Inc.	Common Stock	23,503	21,886
	CTO Realty Growth Inc.	Common Stock	5,708	5,563
	Curtiss Wright Corp	Common Stock	12,912	14,927
	Daifuku CO LTD ADR	Common Stock	5,176	5,369
	Daikin Industries LTD	Common Stock	16,701	13,987
	Daiwa House Ind. Ltd. ADR	Common Stock	13,779	11,246
	Danaher Corporation	Common Stock	117,248	185,997
	Dassault Systems S.A.	Common Stock	13,228	19,167
	DBS Group Holdings SPN ADR	Common Stock	7,801	9,518
	DBS Group Holdings, Ltd.	Common Stock	23,821	33,416
	Deckers Outdoor Corporation	Common Stock	8,178	15,374
	Deere Co	Common Stock	41,702	43,186
	Deutsche Post AG	Common Stock	11,583	10,405
	Diageo PLC	Common Stock	14,448	11,361
	Diageo PLC	Common Stock	84,899	97,155
	Digital Realty TR Inc	Common Stock	20,853	23,417
	Disco Corp SHS	Common Stock	5,705	14,165
	Disney Walt Co.	Common Stock	28,859	28,170
	Dolby Laboratories Inc.	Common Stock	13,975	23,441
	Dollar Tree, Inc.	Common Stock	49,411	72,872
	Dominion Energy, Inc.	Common Stock	124,996	76,798
	Dynatrace Inc.	Common Stock	55,833	72,519
	Ebay Inc.	Common Stock	23,013	23,642
	Ecolab, Inc.	Common Stock	63,334	62,084
	Edwards Life Sciences Corporation	Common Stock	67,991	80,368
	Elevance Health Inc	Common Stock	35,977	36,782
	Emcor Group, Inc.	Common Stock	7,646	23,697
	Engie SHS	Common Stock	24,439	30,545
	ENN Energy Holdings LTD	Common Stock	9,300	3,972
	Entegris, Inc.	Common Stock	10,892	42,416
	Epiroc Aktiebolag ADR	Common Stock	4,601	9,551
	EQT Corp	Common Stock	12,524	11,869
	Equifax, Inc.	Common Stock	4,601	4,946

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	Common Stock (continued)			
	Equinix, Inc.	Common Stock	60,030	66,847
	Equinor ASA SPON ADR	Common Stock	9,963	9,524
	Equity Residential	Common Stock	9,945	9,052
	Essential PPTYS RLTY TR	Common Stock	10,019	10,556
	Etsy, Inc.	Common Stock	16,751	22,370
	Expeditors International Wash, Inc.	Common Stock	11,981	28,111
	Experian PLC SP ADR	Common Stock	8,084	7,985
	Exponent, Inc.	Common Stock	3,777	3,610
	Extra Space Storage Inc	Common Stock	32,783	39,281
	Fair Isaac Corporation	Common Stock	34,703	48,888
	Fanuc LTD-UNSP	Common Stock	9,451	10,007
	Fastenal Company	Common Stock	60,217	118,011
	Federal Realty INVT	Common Stock	8,490	9,378
	Fidelity NATL Information SVCS	Common Stock	164,724	108,546
	Flex LTD	Common Stock	19,474	55,284
	Floor & Decor Holdings Inc.	Common Stock	32,524	48,305
	Fomento Economico Mexicano	Common Stock	12,179	21,117
	Fortive Corp	Common Stock	70,690	78,490
	Fuji Elec Holdings CO LTD ADR	Common Stock	10,084	10,377
	Gallagher Arthur J & Co	Common Stock	43,380	41,153
	Gaming and Leisure	Common Stock	28,395	27,488
	Gartner Inc	Common Stock	55,880	76,689
	Gartner Inc.	Common Stock	30,701	100,146
	General Dynamics Corp	Common Stock	13,180	23,370
	Genmab A/S SPON	Common Stock	9,082	7,578
	Gildan Activewear Inc	Common Stock	9,182	8,364
	Gilead Sciences Inc Com	Common Stock	37,928	38,642
	Gitlab Inc.	Common Stock	24,432	29,780
	Glacier Ban Corporation, Inc.	Common Stock	24,069	29,337
	Glaxo Wellcome PLC SPON ADR	Common Stock	10,479	11,007
	GoDaddy Inc.	Common Stock	25,634	36,201
	Goldman Sachs Group Inc.	Common Stock	28,818	46,292
	Graco Inc.	Common Stock	8,440	16,745
	Guardant Health Inc.	Common Stock	17,601	9,873
	Haier Smart Home Co. LTD	Common Stock	19,574	16,136
	Haleon PLC	Common Stock	26,412	27,110
	Haleon PLC SPON ADR	Common Stock	22,437	22,649
	Halma PLC	Common Stock	7,022	8,456
	HDFC Bank Ltd.	Common Stock	7,691	10,268

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(a)	(b) Identity of Issue, Borrower, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	Common Stock (continued)			
	Healthpeak PPTYS Inc	Common Stock	18,259	22,513
	Henkel AG & CO	Common Stock	9,530	10,348
	Henry Jack & Associate Inc.	Common Stock	4,268	4,249
	Hexcel Corp.	Common Stock	28,073	38,055
	Hitachi LTD	Common Stock	7,059	11,421
	Home Depot Inc.	Common Stock	23,051	37,427
	Hoya Corp	Common Stock	13,437	15,814
	HSBC Holding PLC	Common Stock	17,079	21,040
	Hubbell Inc	Common Stock	18,859	18,420
	Hubspot Inc.	Common Stock	27,097	41,218
	Hyatt Hotels Corp	Common Stock	15,771	30,777
	Icici Bank Ltd.	Common Stock	2,786	7,033
	Icon PLC EUR	Common Stock	55,504	68,220
	Idexx Labs	Common Stock	38,055	83,813
	IMCD Group	Common Stock	8,280	10,114
	Immunocore Holdings PLC	Common Stock	19,819	23,297
	Inari Medical Inc.	Common Stock	14,273	14,477
	Infineon Technologies AG	Common Stock	11,587	26,951
	ING GP NV SPSD ADR	Common Stock	13,614	15,846
	ING Groep N V NL Spon ADR	Common Stock	12,000	16,162
	Interactive Brokers Group, Inc.	Common Stock	2,581	3,316
	Intercontinental Exchange Group, Inc.	Common Stock	18,282	45,850
	Intertek Group PLC ADR	Common Stock	13,983	10,236
	Intuit Inc.	Common Stock	144,804	251,887
	Invitation Homes, Inc.	Common Stock	34,143	33,837
	Irhythm Tech. Inc.	Common Stock	11,235	15,949
	Iron Mountain Reit Inc	Common Stock	19,724	21,694
	Jfrog LTD ILS	Common Stock	15,335	22,012
	Johnson & Johnson Company	Common Stock	167,852	179,154
	Karuna Therapeutics Inc.	Common Stock	17,026	30,068
	KBC Group NV ADR	Common Stock	14,457	13,382
	KBC Groupe SA SHS	Common Stock	12,278	11,920
	Keysight Technologies	Common Stock	42,696	56,954
	Kimco Realty Group TR SHS	Common Stock	35,717	37,143
	Kite Realty Group TR SHS	Common Stock	21,949	22,814
	KKR & CO Inc.	Common Stock	51,810	79,950
	KLA Corp	Common Stock	18,724	45,923
	Knight-Swift TransN Holdings Inc	Common Stock	9,144	9,801
	Komatsu Ltd.	Common Stock	5,898	7,970

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(a)	(b) Identity of Issue, Borrower, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	Common Stock (continued)			
	Laboratory Corporation Amer Holdings	Common Stock	53,659	87,507
	Lantheus Holdings Inc	Common Stock	14,426	10,230
	Lattice Semiconductor Corp	Common Stock	19,183	22,629
	Legrand SA-UNSP	Common Stock	15,418	15,156
	Lennar Corporation	Common Stock	44,783	90,169
	Lennox International, Inc.	Common Stock	4,269	5,818
	Liberty Broadband Corporation	Common Stock	41,902	43,841
	Liberty Media Corporation	Common Stock	60,501	81,311
	Lincoln Elec Holdings	Common Stock	15,645	16,310
	Linde PLC	Common Stock	3,270	8,625
	Lithia Motors Inc.	Common Stock	22,197	24,696
	Lockheed Martin Corp	Common Stock	26,965	32,633
	London STK Exchange	Common Stock	11,388	13,009
	London Stock Exchange	Common Stock	13,187	14,388
	L'Oreal Co. ADR	Common Stock	13,517	20,478
	Lowe's Companies, Inc.	Common Stock	72,961	148,663
	LPL FINL Holdings, Inc.	Common Stock	2,940	4,780
	Lukoil PJSC	Common Stock	15,574	-
	LVMH MOET Hennessy Louis ADR	Common Stock	8,849	10,234
	Lyondellbassell Industries	Common Stock	11,966	14,547
	Manulife Financial Corp CAD	Common Stock	12,254	15,757
	Marvell Technology Group LTD	Common Stock	48,414	78,705
	Maximus Inc.	Common Stock	27,055	29,351
	Medical PPTYS TR Inc.	Common Stock	7,916	3,118
	Merck and Co., Inc.	Common Stock	71,940	134,422
	Merck KGAA ADR	Common Stock	21,856	21,521
	Microchip Technology, Inc.	Common Stock	10,780	17,224
	Microsoft Corporation	Common Stock	236,621	525,704
	Mitsubishi Estate LTD ADR ADR	Common Stock	10,045	11,313
	MKS Instruments, Inc.	Common Stock	48,071	39,296
	Moderna, Inc.	Common Stock	52,373	37,095
	Moelis & Co	Common Stock	36,465	49,563
	Molina Healthcare, Inc.	Common Stock	12,204	32,518
	Mongodb, Inc.	Common Stock	30,200	40,067
	Monolithic Power Systems	Common Stock	52,615	127,418
	Morgan Stanley	Common Stock	55,186	70,497
	MSCI, Inc.	Common Stock	77,540	140,847
	MTU Aero Engines AG	Common Stock	7,747	8,527
	Murata Mfg Co. Ltd.	Common Stock	5,411	7,009

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	Common Stock (continued)			
	NASDAQ OMX GRP Inc	Common Stock	36,443	40,582
	Nestle S.A.	Common Stock	83,678	99,442
	Netstreit Corp	Common Stock	18,009	16,190
	Neurocrine Biosciences Inc.	Common Stock	22,283	26,879
	Nexstar Media Group Inc.	Common Stock	11,628	10,659
	Nextera Energy, Inc.	Common Stock	57,838	50,475
	NIDEC CORP ADR	Common Stock	12,858	9,562
	Nike, Inc.	Common Stock	57,321	70,571
	Nintendo Ltd.	Common Stock	99,624	97,191
	Nitori Holdings ADR	Common Stock	8,271	6,453
	Nomura Resh Inst LTD ADR	Common Stock	14,885	15,286
	Nordson Corporation	Common Stock	11,247	29,322
	Norfolk Southern Corporation	Common Stock	105,978	156,956
	Northrop Grumman Corp	Common Stock	108,644	112,822
	Novartis AG Spon ADR	Common Stock	7,709	9,895
	Novo Nordisk	Common Stock	26,550	32,483
	Novozymes ADR	Common Stock	4,353	4,612
	NVENT Elec	Common Stock	14,965	15,304
	Nvidia Corporation	Common Stock	81,251	248,115
	NXP Semiconductors NV Com Eur	Common Stock	15,391	31,466
	NY Times Co Cl A	Common Stock	18,771	25,328
	ON Semiconductor Corp.	Common Stock	25,580	32,410
	Option Care Health Inc	Common Stock	9,082	8,759
	Oracle Corp	Common Stock	17,112	20,559
	Otis Worldwide Corp Reg	Common Stock	2,738	3,668
	Outset Med, Inc.	Common Stock	10,305	1,190
	P.T. Telekomunikasi Indonesia	Common Stock	6,212	7,187
	Paccar, Inc.	Common Stock	38,792	65,133
	Palo Alto Networks inc	Common Stock	26,006	39,514
	Paychex Inc.	Common Stock	59,903	109,581
	Pernod-Ricard SA-SPON	Common Stock	13,492	13,520
	Philip Morris Intl Inc.	Common Stock	138,557	146,765
	Ping An Insurance Grp	Common Stock	7,606	3,310
	Polaris Inc	Common Stock	22,168	19,049
	Pool Corporation	Common Stock	6,619	6,379
	Power Integrations Inc.	Common Stock	3,770	16,258
	Procter & Gamble Co.	Common Stock	47,288	47,626
	Progressive Corp.	Common Stock	75,931	122,486
	Prologis INC	Common Stock	90,253	99,442

Vigo Importing Company Profit Sharing Plan
EIN: 59-1050797, Plan Number: 001
Form 5500, Schedule H, Part IV, Line 4i
Schedule of Assets (Held and End of Year)
December 31, 2023

(a)	(b) Identity of Issue, Borrower, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	Common Stock (continued)			
	Public Storage	Common Stock	18,977	19,520
	Pulte Group Inc	Common Stock	14,221	26,528
	Puma Se Unsponsored	Common Stock	10,512	8,930
	Raymond James Financial Corp	Common Stock	16,764	20,182
	RB Global Inc	Common Stock	8,135	7,358
	Realty INCM CRP MD	Common Stock	30,105	25,380
	Recruit Holdings Co LTD	Common Stock	7,159	9,177
	Regal Rexnord Corporation	Common Stock	17,072	17,466
	Relx PLC	Common Stock	20,253	33,354
	Renaissancere Holdings LTD	Common Stock	17,023	15,092
	Renesas Electronics Corp	Common Stock	9,405	12,525
	Rexford INDL Reality Inc.	Common Stock	24,955	27,489
	Rio Tinto PLC	Common Stock	7,983	12,360
	Roche Holding, Ltd.	Common Stock	61,452	53,077
	Rockwell Automation, Inc.	Common Stock	17,349	30,117
	Roku Inc	Common Stock	10,048	8,616
	Rollins, Inc.	Common Stock	3,295	4,236
	Ross Stores, Inc.	Common Stock	53,407	88,431
	Royal Caribbean Cruises LTD	Common Stock	18,435	28,488
	RTX Corp	Common Stock	6,173	6,984
	RWE AG ADR	Common Stock	11,563	12,122
	Ryanair Holdings PLC SHS	Common Stock	17,752	23,738
	Ryman Hospitality PPTYS	Common Stock	25,757	31,257
	Safehold Inc New	Common Stock	3,925	4,189
	SAIA Inc	Common Stock	2,454	3,944
	Salesforce Inc.	Common Stock	28,291	39,734
	Sampo PLC SHS	Common Stock	16,176	14,917
	Sandvik AB	Common Stock	12,040	12,119
	Santos LTD Spon ADR	Common Stock	12,676	10,992
	SAP SE	Common Stock	13,999	18,087
	SAP SE SHS	Common Stock	14,235	15,459
	SAP SE Spon ADR	Common Stock	9,749	11,285
	Sarepta Therapeutics Inc	Common Stock	18,449	13,789
	SBA Communications Corp	Common Stock	35,992	31,458
	Schneider Elec	Common Stock	6,158	13,920
	Schwab Charles Corp New	Common Stock	110,344	137,325
	Scotts Miracle-Gro Co.	Common Stock	7,584	2,550
	Servicenow, Inc.	Common Stock	65,195	125,049
	Shell PLC Spon ADR	Common Stock	8,705	12,765

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	Common Stock (continued)			
	Shimano Inc	Common Stock	4,839	4,734
	Shin-Etsu Chem-Unspon	Common Stock	14,362	14,860
	Shionogi & CO LTD	Common Stock	8,086	6,824
	Shiseido CO LTD Spons	Common Stock	5,994	3,815
	Shockwave Medical Inc.	Common Stock	14,056	18,675
	Siemens Healthineers ADR	Common Stock	9,356	11,710
	Simon Property Group DEL	Common Stock	7,252	9,414
	Singapore Telecom LTD	Common Stock	9,893	9,737
	Siteone Landscape Supply, Inc.	Common Stock	3,972	3,738
	Smith A O Corp	Common Stock	16,203	24,979
	Sonova Holding AG	Common Stock	3,100	6,467
	Sony Group Corp. Sponsored ADR	Common Stock	25,628	25,271
	Springworks Therapeutics, Inc.	Common Stock	20,140	12,191
	SSE PLC SPON ADR	Common Stock	10,909	11,842
	Stag Industrials Inc	Common Stock	4,643	4,986
	Starbucks Corp	Common Stock	117,324	126,253
	State Street Corporation	Common Stock	8,013	10,380
	Steris PLC	Common Stock	27,543	36,495
	Stifel Financial Corp	Common Stock	12,079	12,654
	Sun Communities Inc.	Common Stock	7,708	8,286
	Suncor Energy Inc.	Common Stock	23,577	24,895
	Suzuki Motor Corp.	Common Stock	13,197	11,244
	Symrise AG ADR	Common Stock	5,743	7,950
	Sysco Corporation	Common Stock	19,438	19,014
	Sysmex Corporation ADR	Common Stock	6,774	4,914
	Taiwan Semiconductor Manufacturing Co.	Common Stock	39,034	53,872
	Take-Two Interactive Software	Common Stock	18,642	21,728
	Tapestry Inc	Common Stock	19,382	19,877
	TE Connectivity LTD	Common Stock	45,933	47,911
	Teledyne Technologies, Inc.	Common Stock	3,634	3,570
	Tencent Holdings Ltd.	Common Stock	9,909	6,424
	Teradyne, Inc.	Common Stock	5,377	4,558
	Terumo Corp	Common Stock	10,641	11,939
	Tetra Tech inc	Common Stock	29,640	41,399
	Texas Instruments Incorporated	Common Stock	146,874	192,961
	Thales SA UNSP	Common Stock	15,351	17,928
	Thermo Fisher Scientific Inc.	Common Stock	87,294	111,997
	Thor Industries, Inc.	Common Stock	29,173	36,185
	Tokyo Electron LTD ADR	Common Stock	5,170	8,973

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	Common Stock (continued)			
	Topbuild Corp SHS	Common Stock	40,021	85,331
	TotalEnergies SE SPON	Common Stock	9,979	10,040
	Tricon Residential Inc	Common Stock	12,024	13,213
	Tyler Technologies Inc.	Common Stock	27,766	33,450
	Uber Technologies Inc	Common Stock	64,964	87,060
	UCB SA ADR	Common Stock	14,507	11,292
	UDR Inc.	Common Stock	23,340	26,956
	Unicharm Corp.	Common Stock	7,283	7,709
	Unilever PLC	Common Stock	22,404	19,974
	Unilever PLC	Common Stock	48,782	47,704
	Union Pacific Corporation	Common Stock	20,492	34,632
	United Parcel Service	Common Stock	94,671	112,577
	United Rentals Inc Com	Common Stock	10,241	16,056
	UnitedHealth Group, Inc.	Common Stock	118,050	179,000
	Universal Music Gro-UNSP	Common Stock	9,559	12,332
	Ventas, Inc.	Common Stock	23,340	22,278
	Veracyte Inc	Common Stock	5,586	6,245
	Veralto Corp	Common Stock	97,219	107,761
	Verisk Analytics Inc.	Common Stock	60,794	78,346
	Verizon Communications	Common Stock	97,610	66,729
	Vici PPTYS Inc	Common Stock	6,598	6,312
	VISA, Inc.	Common Stock	136,833	240,563
	Vonovia SE SHS	Common Stock	16,438	12,164
	VR Tech Holdings	Common Stock	100,000	100,032
	Walmart, Inc.	Common Stock	58,747	60,853
	Warner Bros Discovery	Common Stock	28,307	26,652
	Waste Management Inc	Common Stock	34,655	58,208
	Waters Corp	Common Stock	33,940	40,166
	Watsco Inc.	Common Stock	3,411	5,142
	Wells Fargo & Co	Common Stock	7,307	12,600
	Welltower INC	Common Stock	39,893	45,265
	West Pharmaceutical Services, Inc.	Common Stock	77,597	103,875
	Wingstop Inc	Common Stock	17,789	26,428
	Workday Inc. CL A	Common Stock	23,570	33,679
	Xenon Pharmaceuticals Inc	Common Stock	9,031	10,225
	XP, Inc.	Common Stock	6,438	5,709
	Yandex NV CL A EUR	Common Stock	3,320	-
	Zebra Technologies Corporation	Common Stock	7,094	3,827
	Zozo, Inc.	Common Stock	8,694	8,228

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	Common Stock (continued			
	Zurn Elkay Water Solution Corp	Common Stock	3,740	3,912
			12,349,801	16,495,071
	Preferred Stock			
	Aegon Funding Co LLC	5.10%, due 12/15/49	6,562	6,544
	Affiliated MGRS GRP	5.875% due 3/30/2059	1,650	1,667
	Airbnb Inc.	0.0%, converts 3/15/26	43,610	40,415
	Akamai Technologies Inc	0.125%, converts 5/1/25	51,636	55,880
	Algonquin PWR & Utility	6.2% due 7/1/2079	9,037	9,000
	Allstate Corp	7.375%, perpetual securities	4,444	4,617
	Alteryx Inc.	0.5%, converts 8/01/24	66,772	68,915
	Alteryx Inc.	1.0%, converts 8/1/26	14,618	16,511
	American Financial Group	5.875%, due 3/30/59	6,279	6,184
	American INTL Group	5.85%, perpetual securities	4,640	4,846
	Apollo Global Management	7.625% due 9/15/2053	8,843	9,450
	Apollo Global Management	6.750%, due 7/31/26	39,263	42,913
	Arch Capital Group LTD	4.55% perpetual securities	3,581	3,624
	Arch Capital Group LTD	5.45%, perpetual securities	3,209	3,263
	AT&T, Inc.	5.350%, perpetual securites	2,989	2,955
	AT&T, Inc.	5.625%, due 8/1/67	10,443	10,490
	Athene Holding LTD	4.875%, perpetual securities	1,976	1,940
	Athene Holding LTD	6.35%, perpetual securities	3,924	3,754
	Athene Holding LTD	7.75%, perpetual securities	3,154	3,142
	Athene Holding LTD	6.375%, perpetual securities	9,561	9,179
	Axis Capital Holdings, Ltd	5.5%, perpetual securities	6,836	6,712
	Bentley Systems, Inc.	.125%, converts 1/15/26	50,979	53,357
	Berkley W R Corporation	5.700%, due 3/30/58	3,073	3,297
	Biomarin Pharamceutical	.599%, matures 8/1/24	16,788	16,755
	Booking Holdings Inc.	0.75%, converts 5/01/25	22,186	28,257
	Bridgebio Pharma Inc	2.5%, converts 3/15/27	19,960	20,494
	Brookfield BRP Holdings	4.625% perpetual securities	2,639	2,348
	Brookfield Finance Inc	4.625%, due 10/16/2080	2,888	2,615
	Carnival Corp	5.75%, converts 12/1/27	14,834	14,769
	Charles Schwab Corporation	4.45%, perpetual securities	5,116	5,053
	Chart Industries Inc	6.750%, Ser B, perpetual securities	16,994	14,173
	Chegg Inc.	0.125%, converts 3/15/25	24,303	23,933
	CHS, Inc.	7.5%, perpetual securities	6,943	6,699
	Citigroup, Inc.	7.125%, perpetual securities	9,451	9,509
	Cloudfare Inc	0.0%, converts 8/15/26	36,655	39,512

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	Preferred Stock (continued)			
	CMS Energy Corp	5.625% due 3/15/2078	5,161	5,401
	CMS Energy Corp	5.875%, perpetual securities	15,777	16,231
	Confluent Inc	0.0%, converts 1/15/27	21,673	21,679
	Conmed Corp	2.250%, converts 6/15/27	12,301	10,993
	Cree Inc	1.75%, converts 5/01/26	9,093	9,100
	Cyber-Ark Software LTD	0.0%, converts 11/15/24	31,412	38,232
	Cytokinetics Inc	3.5%, converts 7/1/27	14,119	25,351
	Dexcom Inc	0.25%, converts 11/15/25	47,538	45,936
	Digital Bridge Group Inc	7.125%, perpetual securities	7,471	8,174
	DraftKings Inc	0.0%, converts 3/15/28	33,836	35,266
	DTE Energy Co	5.25%, perpetual securities	1,555	1,591
	DTE Energy Co	4.375%, perpetual securities	2,204	2,220
	Enphase Energy Inc	0.0%, converts 3/01/28	30,708	31,129
	Enstar Group LTD	Variable interest, perpetual securities	4,639	4,866
	EQT Corp	1.75%, converts 5/01/26	20,826	18,581
	Equitable Holdings Inc	4.30%, perpetual securities	1,605	1,590
	Euronet Worldwide Inc	0.75%, converts 3/15/49	31,320	25,245
	Exact Sciences Corp	0.375%, converts 3/1/28	25,803	25,245
	Expedia Group Inc	0.0%, converts 2/15/26	44,239	34,038
	Fifth Third Bank	6.625%, perpetual securities	7,607	7,616
	Five9 Inc	.5%, converts 6/1/25	25,527	24,843
	Ford Motor Company	0.0%, converts 3/15/26	19,364	17,910
	Goldman Sachs Group Inc.	Variable interest, perpetual securities	1,540	1,580
	Goldman Sachs Group Inc.	6.375%, perpetual securities	10,047	10,083
	Guardant Health Inc	0.0%, converts 11/15/27	13,872	13,300
	Guidewire Software Inc	.25%, converts 3/15/25	18,655	19,737
	Hartford Financial Services Group	6.00%, perpetual securities	1,501	1,500
	Hubspot Inc	.375%, converts 6/1/25	27,968	37,314
	Insmed Inc	0.75%, converts 6/1/28	36,859	41,112
	JP Morgan Chase & Co.	4.625%, perpetual securities	16,533	16,537
	JP Morgan Chase & Co.	5.75%, perpetual securities	15,832	15,950
	JP Morgan Chase & Co.	4.55%, perpetual securities	15,932	15,908
	JP Morgan Chase & Co.	4.20%, perpetual securities	7,448	7,585
	JP Morgan Chase & Co.	6.00%, perpetual securities	7,615	7,542
	Key Corp	6.20%, perpetual securities	1,516	1,309
	Lincoln Natl Corp	9.000%, perpetual securities	7,947	7,860
	Live Nation Entertainment	2.0%, converts 2/15/25	18,463	18,934
	Lumentum Holdings Inc	.25%, converts 3/15/24	35,834	36,137
	Lyft Inc	1.5%, converts 5/15/25	16,733	17,037
	MakeMyTrip LTD	0.0%, converts 2/15/28	23,494	27,321
	Metlife Inc	5.625%, perpetual securities	3,599	3,692

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	Preferred Stock (continued)			
	Metlife Inc	4.75%, perpetual securities	9,928	9,486
	Microchip Technology, Inc.	0.125%, converts 11/15/24	45,147	39,330
	Mongodb Inc	.25%, converts 1/15/26	38,169	47,400
	Morgan Stanley	6.50%, perpetual securities	2,941	3,010
	Morgan Stanley	Variable interest, Ser I, perpetual securities	12,304	12,182
	Morgan Stanley	Variable interest, Ser K, perpetual securities	9,671	9,567
	Morgan Stanley	7.125%, perpetual securities	4,460	4,341
	Morgan Stanley	4.875%, perpetual securities	2,835	2,865
	Morgan Stanley	6.875%, perpetual securities	6,323	6,230
	Morgan Stanley	4.25%, perpetual securities	16,453	16,953
	Natera Inc	2.25%, converts 5/01/27	22,360	25,650
	National Storage Affiliates Trust	6.00%, perpetual securities	4,081	4,113
	Neurocrine Biosciences Inc.	2.25%, converts 5/15/24	16,676	18,964
	Nextera Energy CAP	5.65%, due 3/1/79	8,068	7,815
	Nextera Energy Inc.	6.926%, due on 9/1/25	6,956	5,756
	NiSource Inc.	6.50%, perpetual securities	9,261	9,210
	OKTA Inc	0.125%, converts 9/1/25	78,853	81,004
	Palo Alto Networks inc	.375%, converts 6/1/25	60,458	91,853
	Pinduoduo Inc	0.0%, converts 12/1/25	18,788	18,563
	Prudential Financial Inc.	5.950%, due 9/1/62	1,684	1,729
	Public Storage	4.625%, perpetual securites	6,079	6,267
	Public Storage	4.00%, perpetual securites	11,745	11,848
	Regions Financial Corporation	Variable interest, Ser B, perpetual securities	3,036	2,995
	Regions Financial Corporation	Variable interest, Ser C, perpetual securities	6,135	5,860
	Reinsurance Group of America	7.125%, due 10/15/52	10,127	10,171
	Renaissancere Holdings	5.75%, perpetual securities	3,795	3,966
	Renaissancere Holdings LTD	4.20%, perpetual securities	3,283	3,186
	Royal Caribbean Group	6.0%, converts 8/15/25	43,089	53,240
	SCE Trust IV	Variable interest, perpetual securities	3,868	4,202
	SCE Trust V	Variable interest, Ser K, perpetual securities	3,993	4,333
	SCE Trust VII	7.50%, Ser M, perpetual securities	8,540	8,685
	Sempra Energy	5.75%, due 7/1/79	12,375	12,840
	Shake Shack Inc	0.0%, converts 3/01/28	15,008	15,405
	Shopify Inc	0.125%, converts 11/1/25	74,615	83,925
	Site Centers Corporation ADR	6.375%, perpetual securities	4,504	4,389
	Square Inc	0.0%, converts 5/01/26	31,630	30,604
	State Street Corporation	Variable interest, Ser D, perpetual securities	5,857	6,057
	State Street Corporation	Variable interest, Ser G, perpetual securities	2,514	2,513
	The Allstate Corporation	5.10%, perpetual securities	4,769	4,560
	The Allstate Corporation	5.10% due 1/15/2053	3,146	3,092
	The Southern Company	4.95%, due 1/30/80	9,278	9,644

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	Preferred Stock (continued)			
	Transocean Inc	4.625%, converts 9/30/29	24,777	18,619
	Truist Financial Corp	4.750% perpetual securites	5,481	5,493
	Uber Technologies Inc	0.0%, converts 12/15/25	62,794	72,197
	US Bancorp	3.75%, perpetual securities	4,017	4,195
	US Bancorp	5.50%, perpetual securities	3,071	3,133
	US Bancorp	4.5%, perpetual securities	2,307	2,148
	US Bancorp	Variable interest, perpetual securities	2,935	3,107
	W.R. Berkley Corp	5.10% due 12/30/2059	8,055	8,639
	Wayfair Inc	3.250%, converts 9/15/27	12,703	12,313
	Webster Financial Corp	6.50%, perpetual securities	2,542	2,326
	Wells Fargo & Company	4.70%, perpetual securities	10,339	10,185
	Wells Fargo & Company	4.75%, perpetual securities	11,851	11,958
	Wells Fargo & Company	4.375%, perpetual securities	15,100	15,344
	Wells Fargo & Company	6.625%, perpetual securities	4,274	4,240
	Wells Fargo & Company	7.50%, perpetual securities	45,468	40,651
	Wesco Intl. Inc.	Variable interest, perpetual securities	9,474	9,062
	Western Digital Corp.	1.50%, converts 2/1/24	76,716	78,684
	Zillow Group Inc	2.75%, converts 5/15/25	46,738	47,248
	Zscaler Inc	.125%, converts 7/1/25	31,314	27,279
			2,253,760	2,345,071
	Corporate Bonds			
	Citigroup, Inc.	Variable interest, due 2/18/26, 4.545%,	21,782	21,243
	Datadog Inc	0.125%, matures 6/15/25	32,623	36,296
	Goldman Sachs Group Inc.	Variable interest, due 5/10/26, 4.664%,	13,743	14,258
	ON Semiconductor Corp.	matures 5/1/27	18,723	22,890
	US Bancorp	Variable interest, due 4/15/27, 6.080%,	16,286	15,250
	USD Transcanada Trust	Variable interest, due 8/15/26, 6.180%,	21,627	20,796
	Wells Fargo & Company	Variable interest, due 9/15/28, 7.285%	20,450	20,931
			145,234	151,664
	Mutual Funds			
	Invesco	Invesco Preferred ETF	112,039	89,338
	iShares	iShares Preferred and Income Securities ETF	107,312	88,374

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	SPDR	SPDR S&P 500 EFT Trust	199,891	231,476
			419,242	409,188
	Life Insurance Policies			
	John Hancock	Cash Surrender value of life insurance	**	846,003
	Money Market Funds			
	Blackrock, Inc.	BLF Treasury Trust Fund	12,016	12,016
	Blackrock, Inc.	BLF Treasury Trust Fund	28,789	28,789
	Blackrock, Inc.	BLF Fedfund	12,856	12,856
	Blackrock, Inc.	BLF Fedfund	13,841	13,841
	Blackrock, Inc.	BLF Treasury Trust Fund	40,309	40,309
	Blackrock, Inc.	BLF Treasury Trust Fund	8,591	8,591
	Blackrock, Inc.	BLF Fedfund	11,151	11,151
			127,553	127,553
	Interest Bearing Cash			
*	UBS Bank	USA Deposit Account	328,662	328,662
				$ 20,703,212

* Represents party-in-interest
** Column (d) cost information is not presented as these assets are participant-directed

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

2023

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning and ending

A This return/report is for:
- ☐ a multiemployer plan
- ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- ☒ a single-employer plan
- ☐ a DFE (specify) ____

B This return/report is:
- ☐ the first return/report
- ☐ the final return/report
- ☐ an amended return/report
- ☐ a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here ▶ ☐

D Check box if filing under:
- ☒ Form 5558
- ☐ automatic extension
- ☐ the DFVC program
- ☐ special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here ▶ ☐

Part II Basic Plan Information—enter all requested information

1a Name of plan
VIGO IMPORTING COMPANY PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1982

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)
VIGO IMPORTING COMPANY

4701 TONY ALESSI SR. AVE,

TAMPA FL 33684

2b Employer Identification Number (EIN) 59-1050797

2c Plan Sponsor's telephone number 813-884-3491

2d Business code (see instructions) 311900

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

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2023 Form 5500 *e-file* Signature Authorization

Vigo Importing Company
Vigo Importing Company Profit Sharing Plan 001
4701 Tony Alessi Sr. Ave,
Tampa, FL 33684

Employer Identification Number: 59-1050797

Client Identification Number: 03518

You, as plan administrator, are authorizing that Prida, Guida & Perez, P.A. electronically file the 2023 Form 5500 for Vigo Importing Company Profit Sharing Plan as an EFAST2 Service Provider.

Authorization

As plan administrator for Vigo Importing Company Profit Sharing Plan, I authorize Prida, Guida & Perez, P.A. to electronically file Form 5500 for the tax year 2023. I understand that a PDF copy of the first two pages of the manually signed form will be submitted to EFAST2 with the electronic file, and that the image of my signature will be included with the rest of the return / report posted by the Department of Labor on the internet for public disclosure.

Please sign and date below:

Plan Administrator Authorization 

Date: 9/10/24

Federal Statements

Vigo Importing Company Profit Sharing Plan
Plan: 001

Assets Held for Investment

Party in Interest	Identity	Description	Cost	Current Value
	SEE ATTACHED	AUDIT REPORT	$	$