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
- [X] 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
THE MILLER COMPANY PENSION PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan
12/31/1955

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)
THE MILLER COMPANY

156 WEST 56TH STREET 3RD FLOOR
NEW YORK, NY 10019-3877

2b Employer Identification Number (EIN)
06-1583161

2c Plan Sponsor's telephone number
312-929-7864

2d Business code (see instructions)
331400

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/01/2024	MIKE TSCHIRSCHWITZ
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/01/2024	MIKE TSCHIRSCHWITZ
	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:		**4b** EIN	
a Sponsor's name			
c Plan Name		**4d** PN	
5 Total number of participants at the beginning of the plan year		**5**	276
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)**	0
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	0
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	0
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	0
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	0
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)**	
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)**	
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		**7**	

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

1A

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) [X] 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) [X] 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) [X] **A** (Insurance Information) – Number Attached 1
- (4) [X] **C** (Service Provider Information)
- (5) [X] **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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	**Insurance Information** This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.** ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 **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
THE MILLER COMPANY PENSION PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
06-1583161

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier

PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year **(f)** From	Policy or contract year **(g)** To
06-1050034	93629	017495		01/01/2023	12/31/2023

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	**(b)** Total amount of fees paid

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	0
5 Current value of plan's interest under this contract in separate accounts at year end	5	0

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

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

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

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b Balance at the end of the previous year			7b	0
c Additions: (1) Contributions deposited during the year	7c(1)			
(2) Dividends and credits	7c(2)			
(3) Interest credited during the year	7c(3)			
(4) Transferred from separate account	7c(4)			
(5) Other (specify below) ▶	7c(5)			
(6)Total additions			7c(6)	0
d Total of balance and additions (add lines **7b** and **7c(6)**).			7d	0
e Deductions:				
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
(2) Administration charge made by carrier	7e(2)			
(3) Transferred to separate account	7e(3)			
(4) Other (specify below) ▶	7e(4)			
(5) Total deductions			7e(5)	0
f Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

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 THE MILLER COMPANY PENSION PLAN	**B** Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 THE MILLER COMPANY	**D** Employer Identification Number (EIN) 06-1583161

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

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(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)

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(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?
13 15 37 50 64	NONE		Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

GLOBAL PORTFOLIO STRATEGIES, INC.

06-1055669

(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?
27 51	NONE		Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

HUB RETIREMENT AND WEALTH

88-1100312

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

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 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
THE MILLER COMPANY PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
THE MILLER COMPANY

D Employer Identification Number (EIN)
06-1583161

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: LONG DURATION BOND/IR&M FUND
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY CO.
c EIN-PN 06-1050034-537 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRU LONG CORPORATE BOND
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY CO.
c EIN-PN 06-1050034-714 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: CORE PLUS BOND / PGIM FUND
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY CO.
c EIN-PN 06-1050034-299 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRUDENTIAL SHORT-TERM
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY CO.
c EIN-PN 06-1050034-041 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: FIAM 8-10 YEAR CORPORATE BOND
b Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY
c EIN-PN 06-1050034-155 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: CORE BOND ENHANCED INDEX/PGIM
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY CO.
c EIN-PN 06-1050034-036 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

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

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

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
06-1583161

Part I Asset and Liability Statement

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

Assets		**(a)** Beginning of Year	**(b)** End of Year
a Total noninterest-bearing cash	**1a**		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	**1b(1)**		
(2) Participant contributions	**1b(2)**		
(3) Other	**1b(3)**		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	**1c(1)**		
(2) U.S. Government securities	**1c(2)**		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	**1c(3)(A)**		
(B) All other	**1c(3)(B)**		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	**1c(4)(A)**		
(B) Common	**1c(4)(B)**		
(5) Partnership/joint venture interests	**1c(5)**		
(6) Real estate (other than employer real property)	**1c(6)**		
(7) Loans (other than to participants)	**1c(7)**		
(8) Participant loans	**1c(8)**		
(9) Value of interest in common/collective trusts	**1c(9)**	2383553	0
(10) Value of interest in pooled separate accounts	**1c(10)**	15900619	0
(11) Value of interest in master trust investment accounts	**1c(11)**		
(12) Value of interest in 103-12 investment entities	**1c(12)**		
(13) Value of interest in registered investment companies (e.g., mutual funds)	**1c(13)**		
(14) Value of funds held in insurance company general account (unallocated contracts)	**1c(14)**		
(15) Other	**1c(15)**		

		(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	18284172	0
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	212386	0
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	212386	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	18071786	0

Part II Income and Expense Statement

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

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

		(a) Amount	**(b)** Total
(6) Net investment gain (loss) from common/collective trusts	**2b(6)**		80495
(7) Net investment gain (loss) from pooled separate accounts	**2b(7)**		380978
(8) Net investment gain (loss) from master trust investment accounts	**2b(8)**		
(9) Net investment gain (loss) from 103-12 investment entities	**2b(9)**		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	**2b(10)**		
c Other income	**2c**		
d Total income. Add all **income** amounts in column (b) and enter total	**2d**		461473

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	**2e(1)**	3462721	
(2) To insurance carriers for the provision of benefits	**2e(2)**		
(3) Other	**2e(3)**	15061135	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	**2e(4)**		18523856
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)**		
(4) IQPA audit fees	**2i(4)**		
(5) Investment advisory and investment management fees	**2i(5)**		
(6) Bank or trust company trustee/custodial fees	**2i(6)**		
(7) Actuarial fees	**2i(7)**		
(8) Legal fees	**2i(8)**		
(9) Valuation/appraisal fees	**2i(9)**		
(10) Other trustee fees and expenses	**2i(10)**		
(11) Other expenses	**2i(11)**	9403	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	**2i(12)**		9403
j Total expenses. Add all **expense** amounts in column (b) and enter total	**2j**		18533259

Net Income and Reconciliation

k Net income (loss). Subtract line **2j** from line **2d**	**2k**		-18071786
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) [X] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [ ] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: KAHN, LITWIN, RENZA & CO., LTD. **(2)** EIN: 05-0409384

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		1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**		X	
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**	X		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**	X		
l	Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**			
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			

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

If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 515108.

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
THE MILLER COMPANY PENSION PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
06-1583161

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.......... **1** 0

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

EIN(s): 22-1211670 ____________

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

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3** 0

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 ___/___/_____ (MM/DD/YYYY) and the Opinion Letter serial number__________.

THE MILLER COMPANY PENSION PLAN

Financial Statements (Liquidation Basis)
and Supplemental Schedule

December 31, 2023 and 2022

(With Independent Auditors' Report Thereon)

Kahn, Litwin, Renza & Co., Ltd.
Boston • Newport • Providence • Waltham

951 North Main Street, Providence, Rhode Island 02904
Phone: 401-274-2001 • Fax: 401-831-4018
Email: TrustedAdvisors@KahnLitwin.com • www.KahnLitwin.com

KLR

Certified Public Accountants
and Business Consultants

THE MILLER COMPANY PENSION PLAN

FINANCIAL STATEMENTS (LIQUIDATION BASIS)
AND SUPPLEMENTAL SCHEDULE

December 31, 2023 and 2022

Note A: Schedules not included with this supplemental data have been omitted because they are not applicable.

Kahn, Litwin, Renza & Co., Ltd.
Boston • Newport • Providence • Waltham

951 North Main Street, Providence, Rhode Island 02904
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KLR

Certified Public Accountants
and Business Consultants

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of
The Miller Company Pension Plan:

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

We have performed audits of the accompanying financial statements of The Miller Company Pension Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the Statements of Net Assets in Liquidation Available for Plan Benefits as of December 31, 2023 and 2022, and the related Statements of Changes in Net Assets in Liquidation Available for Plan Benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, and for the years then ended, stating that the certified investment information, as described in Note 6 to the financial statements is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Emphasis-of-Matter – Plan Termination and Liquidation Basis of Accounting

As discussed in Notes 1 and 4 to the financial statements, the Board of Directors of The Miller Company, the Plan's sponsor, voted on February 23, 2022 to terminate the Plan. As a result, the financial statements and supplemental schedule are prepared on the liquidation basis of accounting. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

Supplemental Schedule Required by ERISA

The supplemental Schedule of Reportable Transactions – Liquidation Basis for the year ended December 31, 2023 is presented for purpose of additional analysis and is not a required part of the financial statements but is supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion, the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA.

September 25, 2024

Kahn, Litwin, Renza & Co., Ltd.

THE MILLER COMPANY PENSION PLAN
STATEMENTS OF NET ASSETS IN LIQUIDATION AVAILABLE FOR PLAN BENEFITS
December 31, 2023 and 2022

	2023	2022
Assets		
Investments, at fair value:		
Pooled separate accounts	$ -	$ 15,900,619
Collective investment trust fund	-	2,383,553
Total Assets	**-**	**18,284,172**
Liabilities		
Accrued expenses	-	212,386
Net Assets in Liquidation Available for Plan Benefits	**$ -**	**$ 18,071,786**

THE MILLER COMPANY PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS IN LIQUIDATION AVAILABLE FOR PLAN BENEFITS
Years Ended December 31, 2023 and 2022

	2023	2022
Additions to net assets attributed to:		
Interest and dividends	$ 284,432	$ 609,048
Net appreciation in fair value of investments	177,041	-
Total additions	**461,473**	**609,048**
Deductions to net assets attributed to:		
Net depreciation in fair value of investments	-	4,345,800
Benefits paid directly to participants	3,424,750	1,528,686
Purchase of group annuity contract (Note 4)	15,099,106	-
Administrative expenses	9,403	507,645
Total deductions	**18,533,259**	**6,382,131**
Net decrease	**(18,071,786)**	**(5,773,083)**
Net Assets Available in Liquidation for Plan Benefits, beginning of year	**18,071,786**	**23,844,869**
Net Assets Available in Liquidation for Plan Benefits, end of year	**$ -**	**$ 18,071,786**

1. Description of Plan

The following description of The Miller Company Pension Plan (the Plan) is intended to provide only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General
The Plan is a non-contributory defined benefit pension plan sponsored by The Miller Company (the Company or the Employer). The Plan is administered by a three-member Retirement Board appointed by the Board of Directors of the Company. Prudential Retirement Insurance and Annuity Company (Prudential) is the trustee of the Plan. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan was amended and restated effective May 16, 2005 for the purpose of merging The Miller Company Strip Mill - Mill Division and Local No. 1-859 P.A.C.E. (Paper, Allied-Industrial, Chemical and Energy Workers International Union) Affiliated with the A.F.L. - C.I.O. Pension Plan into this Plan. The name of the Plan was changed from The Miller Company Pension Plan for Salaried and Certain Other Employees to The Miller Company Pension Plan in connection with the amendment. The Plan was also amended and restated effective January 1, 2017 to comply with the latest applicable laws and regulations.

During July 2021, the Company announced the sale of its business operations. The Company ceased operations on October 22, 2021. On February 23, 2022, the Company's Board of Directors voted to freeze the Plan with respect to the accrual of benefits and terminate the Plan, both effective April 30, 2022, subject to approval by the Internal Revenue Service (IRS) and Pension Benefit Guaranty Corporation (PBGC). See Note 4 for additional information. The following is a description of the Plan prior to termination.

Eligibility
All salaried and certain other employees are eligible to participate in the Plan on the later of attainment of age 21 or completion of one year of employment, provided that 1,000 hours of service are completed during that year. All Union employees hired before March 25, 2014, irrespective of age, are eligible to participate in the Plan. Effective March 25, 2014, no new union employees are eligible to participate in the Plan.

Pension Benefits - Salaried and Certain Other Employees

Under the terms of the Plan, the normal monthly retirement benefit of an eligible participant is 1/12 of a benefit determined as 1.07% of the participant's average annual compensation for the 60 consecutive calendar months of highest compensation ("average annual compensation") up to the participant's covered compensation (from a table supplied by the Social Security Administration) multiplied by their benefit service to a maximum of 35 years; plus 1.5% of the participant's average annual compensation above the participant's covered compensation multiplied by their benefit service to a maximum of 35 years; plus 1.42% of the participant's average annual compensation multiplied by their benefit service in excess of 35 years.

If a participant retired before October 1, 1997, the benefit was determined in accordance with the formula in effect at the time of termination of employment, which differed from the current provisions.

The Plan permits early retirement on or after age 55 provided the employee has completed 10 years of service. The benefit will be reduced by either 1/3% for each month preceding the participant's 62nd birthday, if the benefit is payable at retirement, or equal to the normal benefit, if the benefit payment does not commence before the participant attains the age of 62.

Employees may elect to receive reduced retirement benefits that provide for joint and survivor or beneficiary annuities, or they may elect to receive their benefits as a life annuity payable monthly from retirement.

Pension Benefits - Union Employees

Union employees with five or more years of service are entitled to monthly pension benefits beginning at normal retirement age (65) equal to the greater of $26 as of March 25, 2014, adjusted by $1 annually, multiplied by the individual's credited years of service or the actuarial equivalent value of the participant's cash balance account plus $14 multiplied by the individual's credited years of service. The cash balance provision was implemented July 1, 1994 for which contributions made by the Company ceased on September 30, 1999. Interest on the cash balance portion of the accrued benefit is allocated at a fixed rate equal to the rate of The Hartford Life Insurance Company Fixed Account Fund of the Strip Mill Defined Contribution Plan.

The retirement benefit resulting from the product of a participant's credited service and the unit multiplier in effect on the date of the participant's retirement shall be actuarially reduced if the participant receives distribution of his cash balance benefit, in a lump sum or other distribution method permitted under the Plan. If a participant retired before October 1, 1999, the benefit was determined under prior Plan provisions, which differed from the current provisions.

The Plan permits early retirement at ages 58-65 provided the employee has completed 10 years of service. The benefit will be equal to the cash balance benefit plus the normal retirement benefit reduced by either 1/2% for each month that the participant's retirement date precedes the participant's 62^{nd} birthday, if the benefit is payable at retirement, or equal to the normal benefit plus the cash balance benefit, if the benefit payment does not commence before the participant attains the age of 65.

Employees may elect to receive reduced retirement benefits that provide for joint and survivor or beneficiary annuities, or they may elect to receive their benefits as a life annuity payable monthly from retirement.

Death and Disability Benefits

All active married employees with five or more years of service or who have attained the latter of age 65 and the fifth anniversary of employment are covered by a pre-retirement death benefit provision whereby upon the employee's death, the surviving spouse receives a benefit equal to 50% of the benefit the employee would have received at age 65 if the employee terminated on the date of their death, until certain conditions as described in the Plan have been met. Active salaried and certain other employees with ten or more years of service who become totally disabled receive a disability retirement benefit computed under the normal retirement provisions. Active union employees with eight or more years of service who become totally disabled receive a disability benefit of 100% of the participant's accrued pension benefits, or $250 per month, whichever is greater.

Vesting

Vesting of benefits occurs after the completion of five years of service. There is no provision for partial vesting.

2. Summary of Significant Accounting Policies

Basis of Accounting

As discussed in Note 4, the Company's Board of Directors voted to terminate the Plan on April 30, 2022, and management determined liquidation was imminent. As a result, the financial statements are presented on the liquidation basis of accounting.

Under the liquidation basis of accounting, assets are measured to reflect the estimated amount of cash expected to be collected in settling or disposing of the assets during the liquidation process and liabilities are measured using the accrual basis of accounting and would include any expected costs of the disposal of assets and other costs expected to be incurred during the liquidation process.

Valuation of Investments and Income Recognition

The Plan's 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 (Note 3). The Plan Administrator determines the Plan's valuation policies utilizing information provided by the investment advisors and trustee.

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

Administrative Expenses

Expenses incurred in the administration of the Plan, including but not limited to legal, accounting, actuarial and investment advisory fees, are paid by the Plan, unless the Company chooses to pay such expenses. Expenses that are paid by the Company are excluded from these financial statements. Investment management and recordkeeping fees, if applicable, are paid by the Plan through revenue sharing as a reduction of investment income (net appreciation or depreciation) from the related investment fund.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Payments of Benefits

Benefit payments to participants or their designated beneficiaries are recorded upon distribution.

Funding Policy

The Employer's contributions to the Plan are based on the advice and calculations of an independent actuary, limited to the maximum amount permitted by law or regulations. Participants do not contribute to the funding of the Plan. There was no minimum employer contribution required for the years ended December 31, 2023 and 2022 and no additional contributions were made to the Plan for the 2023 and 2022 plan years.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, which are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, (c) present employees or their beneficiaries, and (d) permanently disabled employees.

The actuarial present value of accumulated plan benefits is determined by the Plan's actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and the probability of payment between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuation as of January 1, 2022 include: (a) assumed rate of return on investments at 5.75% for 2022; (b) all expenses connected with the operations of the Plan will be paid out of plan assets; (c) retirement assumed at age of 65; (d) discount rate of 2.83% for 2022; and (e) assumed mortality rates using Pri-2012 Total Employee and Healthy Annuitant Mortality Tables and projected with the Total Dataset Mortality with Scale MP-2021 for 2022.

As a result of the plan termination, the latest actuarial valuation the Plan received was as of January 1, 2022 (Note 4).

Risks and Uncertainties
Plan contributions are made and the actuarial present value of accumulated Plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics. Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and due to the uncertainties inherent in setting assumptions, the effect of such changes could be material to the financial statements. Investment securities are exposed to various risks such as interest risk, market risk and credit risk. 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 change could materially affect the amounts reported in the Statements of Net Assets in Liquidation Available for Plan Benefits.

Financial Instruments with a Concentration of Credit Risk
The Plan's investments are held by a single trustee. The Plan's exposure to credit risk is associated with the outside entities' non-performance of its fiduciary responsibilities relating to these amounts as specified in the agreements.

Subsequent Events
Management has evaluated subsequent events through September 25, 2024, which is the date these financial statements were available to be issued.

3. Fair Value Measurements

The framework for measuring fair value provides a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives highest priority to unadjusted quoted prices in active markets for identical assets (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of fair value hierarchy and inputs to the valuation methodologies are described as follows:

Level 1 inputs are unadjusted quoted prices in active markets for identical assets the Plan has the ability to access.

Level 2 inputs are other than quoted prices in active markets that are observable either directly or indirectly for the asset. Such inputs are derived principally from or corroborated by observable market data for similar assets by correlation or other means, over substantially the full contractual term of the asset, if applicable.

Level 3 inputs are unobservable and significant to the fair value measurement. Such inputs generally rely on the Plan's own assumptions about the assumptions that market participants would use in pricing the asset.

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

The following is a description of the valuation methodologies used for assets measured at fair value on a recurring basis:

Pooled Separate Accounts: Valued using the net asset value (NAV) provided by the administrator of the fund based on the valuation of the underlying investments.

Collective Investment Trust Fund: Valued at the NAV of units of a collective trust. The NAV, as provided by the fund manager, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Unit values are determined by dividing the fund's net assets at fair value by its units outstanding at the valuation dates.

At December 31, 2022, the Plan held investments in pooled separate accounts and the collective investment trust fund for which NAV was employed to estimate fair value with a daily redemption frequency and no redemption notice period. As a result of the plan termination, there are no investment balances at December 31, 2023 (Note 4).

4. Plan Termination

The Plan was terminated on April 30, 2022. All participants became 100% vested in their accrued benefit effective April 30, 2022. Active and Terminated Vested participants with an actuarially equivalent present value of benefits over $5,000 were offered a lump sum (cash out) during the Plan termination and were given the option to take a lump distribution or rollover. Active and Terminated Vested participants with an actuarially equivalent present value of benefits under $5,000 were automatically cashed out. The benefit for any participant who did not elect a lump sum or did not submit a valid election for one of the offered options upon Plan termination were included in the purchase of annuities.

The Plan termination was finalized when all benefit obligations were satisfied through the payment of distributions or the purchasing of annuities. On June 15, 2023, the Plan purchased annuities for participants receiving benefits and all remaining Active and Terminated Vested participants that were not cashed out. Investments were liquidated to purchase the annuities and to meet the Plan's obligations. The annuity purchase, through American United Life Insurance Company, totaled $15,099,106. As of December 31, 2023, Plan assets were fully distributed and no assets remained in the Plan.

5. Income Tax Status

The Plan obtained its latest opinion letter on November 13, 2023 in which the IRS stated that the Plan, as then designed, and related trust were in compliance with the applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the opinion letter in order to comply with the latest applicable tax laws and regulations. However, the Plan Sponsor believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan received approval from the IRS for the Plan's termination effective April 30, 2022.

6. Summary of Financial Data Certified by the Trustee

The following is a summary of financial information and data certified by Prudential, the trustee of the Plan, as of December 31, 2023 and 2022 and for the year ended December 31, 2023 and was used in the preparation of the financial statements in compliance with ERISA:

- Investments held by the Plan at market value and cost;
- Purchases and sales of assets held during the year, including gain or loss on sales;
- Interest and dividend income;
- Net appreciation (depreciation) in fair value of investments; and
- Investment information provided on the supplemental schedule, Schedule of Reportable Transactions – Liquidation Basis.

7. Differences from Form 5500

Differences between the Annual Return/Report of Employee Benefit Plan, Form 5500, and these financial statements are a result of different classifications between line items. Total Plan assets are in agreement.

8. Related Party Transactions and Party-in-Interest Transactions

Plan investments are held and managed Prudential. Therefore, these transactions qualify as party-in-interest transactions. The Plan made direct payment to Prudential for administrative services of approximately $137,700 and $239,200 for the years ended December 31, 2023 and 2022, respectively.

THE MILLER COMPANY PENSION PLAN
ATTACHMENT TO SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS - LIQUIDATION BASIS**
Year Ended December 31, 2023

Schedule I

KLR

Employer Identification Number : 06-1583161
Plan Number: 001

(a) Identity of Party Involved	(b) Description of Asset	Number of Transactions	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Date of Transaction	(i) Net Gain/Loss
Series of Transactions Exceeding 5% of Plan Assets							
Prudential Retirement Insurance and Annuity Company*	Prudential Core Bond Enhanced Index - PGIM	2	$ -	$ 6,869,797	$ 6,999,587	$ 6,869,797	$ (129,790)
Prudential Retirement Insurance and Annuity Company*	Prudential Core Plus Bond - PGIM Fund	2	$ -	$ 1,582,449	$ 1,880,295	$ 1,582,449	$ (297,846)
Fidelity Institutional Asset Management Trust Company	Fidelity FIAM 8-10 Year Corporate Bond	1	$ -	$ 2,464,048	$ 2,489,464	$ 2,464,048	$ (25,416)
Prudential Retirement Insurance and Annuity Company*	Prudential Long Duration Bond - IR&M Fund	2	$ -	$ 2,388,033	$ 2,806,567	$ 2,388,033	$ (418,534)
Prudential Retirement Insurance and Annuity Company*	Prudential Long Corporate Bond	2	$ -	$ 1,110,071	$ 1,343,640	$ 1,110,071	$ (233,569)
Prudential Retirement Insurance and Annuity Company*	Prudential Short-Term	33	$ 14,982,060	$ -	$ 14,982,060	$ 14,982,060	$ -
Prudential Retirement Insurance and Annuity Company*	Prudential Short-Term	104	$ -	$ 19,313,307	$ 19,313,380	$ 19,313,307	$ (73)

* Indicates party-in-interest to the Plan.

** Transactions or series of transactions in excess of 5% of the current value of the Plan's assets as of January 1, 2023 as defined in Section 2520.103-6 of the Department of Labor's Rules and Regulations for Reporting and Disclosures under ERISA.

See accompanying independent auditors' report.

THE MILLER COMPANY PENSION PLAN

Financial Statements (Liquidation Basis)
and Supplemental Schedule

December 31, 2023 and 2022

(With Independent Auditors' Report Thereon)

Kahn, Litwin, Renza & Co., Ltd.
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KLR

Certified Public Accountants
and Business Consultants

THE MILLER COMPANY PENSION PLAN

FINANCIAL STATEMENTS (LIQUIDATION BASIS)
AND SUPPLEMENTAL SCHEDULE

December 31, 2023 and 2022

Note A: Schedules not included with this supplemental data have been omitted because they are not applicable.

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of
The Miller Company Pension Plan:

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

We have performed audits of the accompanying financial statements of The Miller Company Pension Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the Statements of Net Assets in Liquidation Available for Plan Benefits as of December 31, 2023 and 2022, and the related Statements of Changes in Net Assets in Liquidation Available for Plan Benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, and for the years then ended, stating that the certified investment information, as described in Note 6 to the financial statements is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Emphasis-of-Matter – Plan Termination and Liquidation Basis of Accounting

As discussed in Notes 1 and 4 to the financial statements, the Board of Directors of The Miller Company, the Plan's sponsor, voted on February 23, 2022 to terminate the Plan. As a result, the financial statements and supplemental schedule are prepared on the liquidation basis of accounting. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

Supplemental Schedule Required by ERISA

The supplemental Schedule of Reportable Transactions – Liquidation Basis for the year ended December 31, 2023 is presented for purpose of additional analysis and is not a required part of the financial statements but is supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion, the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Kahn, Litwin, Renza & Co., Ltd.

September 25, 2024

THE MILLER COMPANY PENSION PLAN
STATEMENTS OF NET ASSETS IN LIQUIDATION AVAILABLE FOR PLAN BENEFITS
December 31, 2023 and 2022

KLR

	2023	2022
Assets		
Investments, at fair value:		
Pooled separate accounts	$ -	$ 15,900,619
Collective investment trust fund	-	2,383,553
Total Assets	**-**	**18,284,172**
Liabilities		
Accrued expenses	-	212,386
Net Assets in Liquidation Available for Plan Benefits	**$ -**	**$ 18,071,786**

See accompanying notes to the financial statements and independent auditors' report.

KLR

THE MILLER COMPANY PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS IN LIQUIDATION AVAILABLE FOR PLAN BENEFITS
Years Ended December 31, 2023 and 2022

	2023	2022
Additions to net assets attributed to:		
Interest and dividends	$ 284,432	$ 609,048
Net appreciation in fair value of investments	177,041	-
Total additions	**461,473**	**609,048**
Deductions to net assets attributed to:		
Net depreciation in fair value of investments	-	4,345,800
Benefits paid directly to participants	3,424,750	1,528,686
Purchase of group annuity contract (Note 4)	15,099,106	-
Administrative expenses	9,403	507,645
Total deductions	**18,533,259**	**6,382,131**
Net decrease	**(18,071,786)**	**(5,773,083)**
Net Assets Available in Liquidation for Plan Benefits, beginning of year	**18,071,786**	**23,844,869**
Net Assets Available in Liquidation for Plan Benefits, end of year	**$ -**	**$ 18,071,786**

KLR

1. Description of Plan

The following description of The Miller Company Pension Plan (the Plan) is intended to provide only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General
The Plan is a non-contributory defined benefit pension plan sponsored by The Miller Company (the Company or the Employer). The Plan is administered by a three-member Retirement Board appointed by the Board of Directors of the Company. Prudential Retirement Insurance and Annuity Company (Prudential) is the trustee of the Plan. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan was amended and restated effective May 16, 2005 for the purpose of merging The Miller Company Strip Mill - Mill Division and Local No. 1-859 P.A.C.E. (Paper, Allied-Industrial, Chemical and Energy Workers International Union) Affiliated with the A.F.L. - C.I.O. Pension Plan into this Plan. The name of the Plan was changed from The Miller Company Pension Plan for Salaried and Certain Other Employees to The Miller Company Pension Plan in connection with the amendment. The Plan was also amended and restated effective January 1, 2017 to comply with the latest applicable laws and regulations.

During July 2021, the Company announced the sale of its business operations. The Company ceased operations on October 22, 2021. On February 23, 2022, the Company's Board of Directors voted to freeze the Plan with respect to the accrual of benefits and terminate the Plan, both effective April 30, 2022, subject to approval by the Internal Revenue Service (IRS) and Pension Benefit Guaranty Corporation (PBGC). See Note 4 for additional information. The following is a description of the Plan prior to termination.

Eligibility
All salaried and certain other employees are eligible to participate in the Plan on the later of attainment of age 21 or completion of one year of employment, provided that 1,000 hours of service are completed during that year. All Union employees hired before March 25, 2014, irrespective of age, are eligible to participate in the Plan. Effective March 25, 2014, no new union employees are eligible to participate in the Plan.

Pension Benefits - Salaried and Certain Other Employees

Under the terms of the Plan, the normal monthly retirement benefit of an eligible participant is 1/12 of a benefit determined as 1.07% of the participant's average annual compensation for the 60 consecutive calendar months of highest compensation ("average annual compensation") up to the participant's covered compensation (from a table supplied by the Social Security Administration) multiplied by their benefit service to a maximum of 35 years; plus 1.5% of the participant's average annual compensation above the participant's covered compensation multiplied by their benefit service to a maximum of 35 years; plus 1.42% of the participant's average annual compensation multiplied by their benefit service in excess of 35 years.

If a participant retired before October 1, 1997, the benefit was determined in accordance with the formula in effect at the time of termination of employment, which differed from the current provisions.

The Plan permits early retirement on or after age 55 provided the employee has completed 10 years of service. The benefit will be reduced by either 1/3% for each month preceding the participant's 62nd birthday, if the benefit is payable at retirement, or equal to the normal benefit, if the benefit payment does not commence before the participant attains the age of 62.

Employees may elect to receive reduced retirement benefits that provide for joint and survivor or beneficiary annuities, or they may elect to receive their benefits as a life annuity payable monthly from retirement.

Pension Benefits - Union Employees

Union employees with five or more years of service are entitled to monthly pension benefits beginning at normal retirement age (65) equal to the greater of $26 as of March 25, 2014, adjusted by $1 annually, multiplied by the individual's credited years of service or the actuarial equivalent value of the participant's cash balance account plus $14 multiplied by the individual's credited years of service. The cash balance provision was implemented July 1, 1994 for which contributions made by the Company ceased on September 30, 1999. Interest on the cash balance portion of the accrued benefit is allocated at a fixed rate equal to the rate of The Hartford Life Insurance Company Fixed Account Fund of the Strip Mill Defined Contribution Plan.

The retirement benefit resulting from the product of a participant's credited service and the unit multiplier in effect on the date of the participant's retirement shall be actuarially reduced if the participant receives distribution of his cash balance benefit, in a lump sum or other distribution method permitted under the Plan. If a participant retired before October 1, 1999, the benefit was determined under prior Plan provisions, which differed from the current provisions.

The Plan permits early retirement at ages 58-65 provided the employee has completed 10 years of service. The benefit will be equal to the cash balance benefit plus the normal retirement benefit reduced by either 1/2% for each month that the participant's retirement date precedes the participant's 62^{nd} birthday, if the benefit is payable at retirement, or equal to the normal benefit plus the cash balance benefit, if the benefit payment does not commence before the participant attains the age of 65.

Employees may elect to receive reduced retirement benefits that provide for joint and survivor or beneficiary annuities, or they may elect to receive their benefits as a life annuity payable monthly from retirement.

Death and Disability Benefits
All active married employees with five or more years of service or who have attained the latter of age 65 and the fifth anniversary of employment are covered by a pre-retirement death benefit provision whereby upon the employee's death, the surviving spouse receives a benefit equal to 50% of the benefit the employee would have received at age 65 if the employee terminated on the date of their death, until certain conditions as described in the Plan have been met. Active salaried and certain other employees with ten or more years of service who become totally disabled receive a disability retirement benefit computed under the normal retirement provisions. Active union employees with eight or more years of service who become totally disabled receive a disability benefit of 100% of the participant's accrued pension benefits, or $250 per month, whichever is greater.

Vesting
Vesting of benefits occurs after the completion of five years of service. There is no provision for partial vesting.

2. Summary of Significant Accounting Policies

Basis of Accounting
As discussed in Note 4, the Company's Board of Directors voted to terminate the Plan on April 30, 2022, and management determined liquidation was imminent. As a result, the financial statements are presented on the liquidation basis of accounting.

Under the liquidation basis of accounting, assets are measured to reflect the estimated amount of cash expected to be collected in settling or disposing of the assets during the liquidation process and liabilities are measured using the accrual basis of accounting and would include any expected costs of the disposal of assets and other costs expected to be incurred during the liquidation process.

Valuation of Investments and Income Recognition
The Plan's 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 (Note 3). The Plan Administrator determines the Plan's valuation policies utilizing information provided by the investment advisors and trustee.

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

Administrative Expenses
Expenses incurred in the administration of the Plan, including but not limited to legal, accounting, actuarial and investment advisory fees, are paid by the Plan, unless the Company chooses to pay such expenses. Expenses that are paid by the Company are excluded from these financial statements. Investment management and recordkeeping fees, if applicable, are paid by the Plan through revenue sharing as a reduction of investment income (net appreciation or depreciation) from the related investment fund.

Estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Payments of Benefits
Benefit payments to participants or their designated beneficiaries are recorded upon distribution.

Funding Policy
The Employer's contributions to the Plan are based on the advice and calculations of an independent actuary, limited to the maximum amount permitted by law or regulations. Participants do not contribute to the funding of the Plan. There was no minimum employer contribution required for the years ended December 31, 2023 and 2022 and no additional contributions were made to the Plan for the 2023 and 2022 plan years.

Actuarial Present Value of Accumulated Plan Benefits
Accumulated plan benefits are those future periodic payments, including lump-sum distributions, which are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, (c) present employees or their beneficiaries, and (d) permanently disabled employees.

The actuarial present value of accumulated plan benefits is determined by the Plan's actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and the probability of payment between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuation as of January 1, 2022 include: (a) assumed rate of return on investments at 5.75% for 2022; (b) all expenses connected with the operations of the Plan will be paid out of plan assets; (c) retirement assumed at age of 65; (d) discount rate of 2.83% for 2022; and (e) assumed mortality rates using Pri-2012 Total Employee and Healthy Annuitant Mortality Tables and projected with the Total Dataset Mortality with Scale MP-2021 for 2022.

As a result of the plan termination, the latest actuarial valuation the Plan received was as of January 1, 2022 (Note 4).

Risks and Uncertainties
Plan contributions are made and the actuarial present value of accumulated Plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics. Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and due to the uncertainties inherent in setting assumptions, the effect of such changes could be material to the financial statements. Investment securities are exposed to various risks such as interest risk, market risk and credit risk. 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 change could materially affect the amounts reported in the Statements of Net Assets in Liquidation Available for Plan Benefits.

Financial Instruments with a Concentration of Credit Risk
The Plan's investments are held by a single trustee. The Plan's exposure to credit risk is associated with the outside entities' non-performance of its fiduciary responsibilities relating to these amounts as specified in the agreements.

Subsequent Events
Management has evaluated subsequent events through September 25, 2024, which is the date these financial statements were available to be issued.

3. Fair Value Measurements

The framework for measuring fair value provides a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives highest priority to unadjusted quoted prices in active markets for identical assets (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of fair value hierarchy and inputs to the valuation methodologies are described as follows:

> Level 1 inputs are unadjusted quoted prices in active markets for identical assets the Plan has the ability to access.
>
> Level 2 inputs are other than quoted prices in active markets that are observable either directly or indirectly for the asset. Such inputs are derived principally from or corroborated by observable market data for similar assets by correlation or other means, over substantially the full contractual term of the asset, if applicable.
>
> Level 3 inputs are unobservable and significant to the fair value measurement. Such inputs generally rely on the Plan's own assumptions about the assumptions that market participants would use in pricing the asset.

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

The following is a description of the valuation methodologies used for assets measured at fair value on a recurring basis:

> *Pooled Separate Accounts*: Valued using the net asset value (NAV) provided by the administrator of the fund based on the valuation of the underlying investments.
>
> *Collective Investment Trust Fund*: Valued at the NAV of units of a collective trust. The NAV, as provided by the fund manager, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Unit values are determined by dividing the fund's net assets at fair value by its units outstanding at the valuation dates.

At December 31, 2022, the Plan held investments in pooled separate accounts and the collective investment trust fund for which NAV was employed to estimate fair value with a daily redemption frequency and no redemption notice period. As a result of the plan termination, there are no investment balances at December 31, 2023 (Note 4).

4. Plan Termination

The Plan was terminated on April 30, 2022. All participants became 100% vested in their accrued benefit effective April 30, 2022. Active and Terminated Vested participants with an actuarially equivalent present value of benefits over $5,000 were offered a lump sum (cash out) during the Plan termination and were given the option to take a lump distribution or rollover. Active and Terminated Vested participants with an actuarially equivalent present value of benefits under $5,000 were automatically cashed out. The benefit for any participant who did not elect a lump sum or did not submit a valid election for one of the offered options upon Plan termination were included in the purchase of annuities.

The Plan termination was finalized when all benefit obligations were satisfied through the payment of distributions or the purchasing of annuities. On June 15, 2023, the Plan purchased annuities for participants receiving benefits and all remaining Active and Terminated Vested participants that were not cashed out. Investments were liquidated to purchase the annuities and to meet the Plan's obligations. The annuity purchase, through American United Life Insurance Company, totaled $15,099,106. As of December 31, 2023, Plan assets were fully distributed and no assets remained in the Plan.

5. Income Tax Status

The Plan obtained its latest opinion letter on November 13, 2023 in which the IRS stated that the Plan, as then designed, and related trust were in compliance with the applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the opinion letter in order to comply with the latest applicable tax laws and regulations. However, the Plan Sponsor believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan received approval from the IRS for the Plan's termination effective April 30, 2022.

6. Summary of Financial Data Certified by the Trustee

The following is a summary of financial information and data certified by Prudential, the trustee of the Plan, as of December 31, 2023 and 2022 and for the year ended December 31, 2023 and was used in the preparation of the financial statements in compliance with ERISA:

- Investments held by the Plan at market value and cost;
- Purchases and sales of assets held during the year, including gain or loss on sales;
- Interest and dividend income;
- Net appreciation (depreciation) in fair value of investments; and
- Investment information provided on the supplemental schedule, Schedule of Reportable Transactions – Liquidation Basis.

7. Differences from Form 5500

Differences between the Annual Return/Report of Employee Benefit Plan, Form 5500, and these financial statements are a result of different classifications between line items. Total Plan assets are in agreement.

8. Related Party Transactions and Party-in-Interest Transactions

Plan investments are held and managed Prudential. Therefore, these transactions qualify as party-in-interest transactions. The Plan made direct payment to Prudential for administrative services of approximately $137,700 and $239,200 for the years ended December 31, 2023 and 2022, respectively.

THE MILLER COMPANY PENSION PLAN
ATTACHMENT TO SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS - LIQUIDATION BASIS**
Year Ended December 31, 2023

Schedule I

Employer Identification Number : 06-1583161
Plan Number: 001

(a) Identity of Party Involved	(b) Description of Asset	Number of Transactions	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Date of Transaction	(i) Net Gain/Loss
Series of Transactions Exceeding 5% of Plan Assets							
Prudential Retirement Insurance and Annuity Company*	Prudential Core Bond Enhanced Index - PGIM	2	$ -	$ 6,869,797	$ 6,999,587	$ 6,869,797	$ (129,790)
Prudential Retirement Insurance and Annuity Company*	Prudential Core Plus Bond - PGIM Fund	2	$ -	$ 1,582,449	$ 1,880,295	$ 1,582,449	$ (297,846)
Fidelity Institutional Asset Management Trust Company	Fidelity FIAM 8-10 Year Corporate Bond	1	$ -	$ 2,464,048	$ 2,489,464	$ 2,464,048	$ (25,416)
Prudential Retirement Insurance and Annuity Company*	Prudential Long Duration Bond - IR&M Fund	2	$ -	$ 2,388,033	$ 2,806,567	$ 2,388,033	$ (418,534)
Prudential Retirement Insurance and Annuity Company*	Prudential Long Corporate Bond	2	$ -	$ 1,110,071	$ 1,343,640	$ 1,110,071	$ (233,569)
Prudential Retirement Insurance and Annuity Company*	Prudential Short-Term	33	$ 14,982,060	$ -	$ 14,982,060	$ 14,982,060	$ -
Prudential Retirement Insurance and Annuity Company*	Prudential Short-Term	104	$ -	$ 19,313,307	$ 19,313,380	$ 19,313,307	$ (73)

* Indicates party-in-interest to the Plan.

** Transactions or series of transactions in excess of 5% of the current value of the Plan's assets as of January 1, 2023 as defined in Section 2520.103-6 of the Department of Labor's Rules and Regulations for Reporting and Disclosures under ERISA.

See accompanying independent auditors' report.

THE MILLER COMPANY PENSION PLAN
ATTACHMENT TO SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS - LIQUIDATION BASIS**
Year Ended December 31, 2023

Employer Identification Number : 06-1583161
Plan Number: 001

(a) Identity of Party Involved	(b) Description of Asset	Number of Transactions	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Date of Transaction	(i) Net Gain/Loss
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Prudential Retirement Insurance and Annuity Company*	Prudential Short-Term	33	$ 14,982,060	$ -	$ 14,982,060	$ 14,982,060	$ -
Prudential Retirement Insurance and Annuity Company*	Prudential Short-Term	104	$ -	$ 19,313,307	$ 19,313,380	$ 19,313,307	$ (73)

* Indicates party-in-interest to the Plan.

** Transactions or series of transactions in excess of 5% of the current value of the Plan's assets as of January 1, 2023 as defined in Section 2520.103-6 of the Department of Labor's Rules and Regulations for Reporting and Disclosures under ERISA.

See accompanying independent auditors' report.