Form 5500	Annual Return/Report of Employee Benefit Plan	OMB Nos. 1210-0110 1210-0089
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2023** **This Form is Open to Public Inspection**

Part I Annual Report Identification Information

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

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
MEAGHER & GEER P.L.L.P. PROFIT SHARING PLAN AND TRUST

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 01/01/1983

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)
MEAGHER & GEER, P.L.L.P.

33 SOUTH SIXTH STREET, SUITE 4400
MINNEAPOLIS, MN 55402

2b Employer Identification Number (EIN) 41-0726610

2c Plan Sponsor's telephone number 612-338-0661

2d Business code (see instructions) 541110

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	LINDA NYGARD
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/26/2024	LAURA HANSON
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

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

3b Administrator's EIN

3c Administrator's telephone number

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

a Sponsor's name

c Plan Name

4b EIN

4d PN

5	Total number of participants at the beginning of the plan year	**5**	178
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)**	115
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	125
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	57
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	182
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	2
f	Total. Add lines **6d** and **6e**.	**6f**	184
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)**	178
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)**	165
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:

2E 2F 2G 2J 2R 2S 2T 3B 3D

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached _____
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [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 C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).	2023
Department of Labor Employee Benefits Security Administration	▶ **File as an attachment to Form 5500.**	**This Form is Open to Public Inspection.**
Pension Benefit Guaranty Corporation		

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

A Name of plan
MEAGHER & GEER P.L.L.P. PROFIT SHARING PLAN AND TRUST

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
MEAGHER & GEER, P.L.L.P.

D Employer Identification Number (EIN)
41-0726610

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).. . . . . [X] 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

CHARLES SCHWAB & CO. INC. AND AFFIL

94-1737782

(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)

SCHWAB RETIREMENT PLAN SERVICES,INC

34-1479833

(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?
15 26 50 64	NONE	43298	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SAVANT CAPITAL LLC

45-3812777

(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?
26 50	NONE	14036	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CHARLES SCHWAB & CO., INC.

94-1737782

(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?
33 50 59 62 71 72	NONE	136	Yes ☒ No ☐	Yes ☒ No ☐	0	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
CHARLES SCHWAB & CO.INC. AND AFFIL	59	0

(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.
SEE ATTACHMENT 90-0924512	SEE ATTACHMENT

(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)	DFE/Participating Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	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
MEAGHER & GEER P.L.L.P. PROFIT SHARING PLAN AND TRUST

B Three-digit plan number (PN) ▶ 003

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
MEAGHER & GEER, P.L.L.P.

D Employer Identification Number (EIN)
41-0726610

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: MORLEY STABLE VALUE FUND

b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST COMPANY

c EIN-PN 93-6274329-001 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4720383

a Name of MTIA, CCT, PSA, or 103-12 IE: WILMGT TR CIT FXP IND+ AGGE 2025 FD

b Name of sponsor of entity listed in (a): WILMINGTON TRUST, N.A.

c EIN-PN 47-2935740-228 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 748000

a Name of MTIA, CCT, PSA, or 103-12 IE: WILMGT TR CIT FXP IND+ AGGE 2035 FD

b Name of sponsor of entity listed in (a): WILMINGTON TRUST, N.A.

c EIN-PN 47-2987118-231 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 177

a Name of MTIA, CCT, PSA, or 103-12 IE: WILMGT TR CIT FXP IND+ AGGE 2045 FD

b Name of sponsor of entity listed in (a): WILMINGTON TRUST, N.A.

c EIN-PN 47-3026996-234 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7903

a Name of MTIA, CCT, PSA, or 103-12 IE: WILMGT TR CIT FXP IND+ AGGE 2055 FD

b Name of sponsor of entity listed in (a): WILMINGTON TRUST, N.A.

c EIN-PN 47-3170652-237 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 76668

a Name of MTIA, CCT, PSA, or 103-12 IE: WILMGT TR CIT FXP IND+ AGGE RET FD

b Name of sponsor of entity listed in (a): WILMINGTON TRUST, N.A.

c EIN-PN 47-2836296-225 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 45489

a Name of MTIA, CCT, PSA, or 103-12 IE: WILMGT TR CIT FXP IND+ CONS 2025 FD

b Name of sponsor of entity listed in (a): WILMINGTON TRUST, N.A.

c EIN-PN 47-2961375-230 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5784

a Name of MTIA, CCT, PSA, or 103-12 IE: WILMGT TR CIT FXPTH IND+ MOD RET FD			
b Name of sponsor of entity listed in (a): WILMINGTON TRUST, N.A.			
c EIN-PN 47-2851418-226	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	922818
a Name of MTIA, CCT, PSA, or 103-12 IE: WILMGT TR CIT FXP IND+ CONS RET FD			
b Name of sponsor of entity listed in (a): WILMINGTON TRUST, N.A.			
c EIN-PN 47-2916729-227	**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: WILMGT TR CIT FXP IND+ MOD 2025 FD			
b Name of sponsor of entity listed in (a): WILMINGTON TRUST, N.A.			
c EIN-PN 47-2950747-229	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	7405534
a Name of MTIA, CCT, PSA, or 103-12 IE: WILMGT TR CIT FXP IND+ MOD 2035 FD			
b Name of sponsor of entity listed in (a): WILMINGTON TRUST, N.A.			
c EIN-PN 47-3002484-232	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	7506519
a Name of MTIA, CCT, PSA, or 103-12 IE: WILMGT TR CIT FXP IND+ MOD 2045 FD			
b Name of sponsor of entity listed in (a): WILMINGTON TRUST, N.A.			
c EIN-PN 47-3071639-235	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	4026154
a Name of MTIA, CCT, PSA, or 103-12 IE: WILMGT TR CIT FXP IND+ MOD 2055 FD			
b Name of sponsor of entity listed in (a): WILMINGTON TRUST, N.A.			
c EIN-PN 47-3188067-238	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	596115
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

a Plan name

b Name of plan sponsor | **c** EIN-PN

SCHEDULE H (Form 5500)	Financial 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), and section 6058(a) of the Internal Revenue Code (the Code). ▶ **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
MEAGHER & GEER P.L.L.P. PROFIT SHARING PLAN AND TRUST

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
MEAGHER & GEER, P.L.L.P.

D Employer Identification Number (EIN)
41-0726610

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)	12362	13706
(2) Participant contributions	1b(2)	22205	29656
(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)	474584	363461
(9) Value of interest in common/collective trusts	1c(9)	25898265	26061544
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	14380731	15461454
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	4148223	4799632

		(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	44936370	46729453
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k		
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	44936370	46729453

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)	470671	
(B) Participants	2a(1)(B)	997580	
(C) Others (including rollovers)	2a(1)(C)	5786	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1474037
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)	18942	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		18942
(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)	257477	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		257477
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		3134496
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		2599675
c Other income	2c		552662
d Total income. Add all **income** amounts in column (b) and enter total	2d		8037289
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	6181732	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		6181732
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)	42070	
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	20404	
(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)		
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		62474
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		6244206
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1793083
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: WIPFLI LLP **(2)** EIN: 39-0758449

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		2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			

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

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

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

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

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

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

SCHEDULE R (Form 5500)	Retirement Plan 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 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.**	**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
MEAGHER & GEER P.L.L.P. PROFIT SHARING PLAN AND TRUST

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
MEAGHER & GEER, P.L.L.P.

D Employer Identification Number (EIN)
41-0726610

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): 82-3967259 _____

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

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

Part II Funding Information

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

Part IV ESOPs

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

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

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

a Name of contributing employer

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

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

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

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

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

a Name of contributing employer

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

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

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

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

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

a Name of contributing employer

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

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

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

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

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

a Name of contributing employer

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

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

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

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

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

a Name of contributing employer

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

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

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

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

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

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 09 / 21 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q704158A .

Meagher & Geer, P.L.L.P.

Financial Statements and Supplementary Information - Income Tax Basis

Years Ended December 31, 2023 and 2022

WIPFLI

WIPFLI

Independent Accountant's Review Report

Partners
Meagher & Geer, P.L.L.P.
Minneapolis, Minnesota

We have reviewed the accompanying financial statements of Meagher & Geer, P.L.L.P. (the "Company"), which comprise the statements of assets, liabilities, and partners' equity - income tax basis as of December 31, 2023 and 2022, and the related statements of revenues and expenses, partners' equity, and cash flows - income tax basis for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting the company uses for income tax purposes; this includes determining that the basis of accounting the company uses for income tax purposes is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible 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.

Accountant's Responsibility
Our responsibility is to conduct the review engagements in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the basis of accounting the company uses for income tax purposes. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Meagher & Geer, P.L.L.P. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our reviews.

Correction of an Error
As discussed in Note 13 to the financial statements, certain errors resulting in overstatement of the employee retention tax credit receivable and other income as of December 31, 2021, were discovered by management of the Company during the current year. Accordingly, amounts reported for the employee retention tax credit receivable have been restated in the 2022 financial statements now presented, and an adjustment has been made to partners' equity as of December 31, 2022, to correct the error. Our conclusion is not modified with respect to that matter.

WIPFLI

Accountant's Conclusion

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the basis of accounting the company uses for income tax purposes.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the basis of accounting the company uses for income tax purposes, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

Wipfli LLP

Wipfli LLP

May 7, 2024

Minneapolis, Minnesota

Meagher & Geer, P.L.L.P.

Statements of Assets, Liabilities, and Partners' Equity - Income Tax Basis

December 31,	2023	(as restated) 2022
Assets		
Current assets:		
Cash	$ 63,151	$ -
Client expenses and advances	601,303	599,857
Restricted cash in trust account	718,686	550,263
Total current assets	1,383,140	1,150,120
Property and equipment:		
Computer and office equipment and legal library	7,048,425	7,254,020
Leasehold improvements	40,944	40,944
Totals	7,089,369	7,294,964
Less - Accumulated depreciation and amortization	7,076,142	7,281,595
Net property and equipment	13,227	13,369
Other assets:		
Goodwill, net of accumulated amortization	131,722	151,389
Other	37,952	37,952
Total other assets	169,674	189,341
TOTAL ASSETS	$ 1,566,041	$ 1,352,830
Liabilities and Partners' Equity		
Current liabilities:		
Line of credit	$ 5,000	$ 330,000
Current maturities of notes payable	189,221	82,264
Checks issued in excess of available bank balances	-	424,597
Due to employees and other	11,470	10,712
Trust account balance, owed to others	718,686	550,263
Total current liabilities	924,377	1,397,836
Long Term Liabilities - Notes payable	237,709	100,284
Total liabilities	1,162,086	1,498,120
Partners' equity	403,955	(145,290)
TOTAL LIABILITIES AND PARTNERS' EQUITY	$ 1,566,041	$ 1,352,830

See Independent Accountant's Review Report.
See accompanying notes to financial statements.

Meagher & Geer, P.L.L.P.

Statements of Revenues and Expenses - Income Tax Basis

Years Ended December 31,	2023		(as restated) 2022	
	Amount	%	Amount	%
Revenues collected	$ 27,214,566	100.0 %	$ 24,866,486	100.0 %
Overhead expenses:				
Administrative personnel	5,492,774	20.2	5,912,253	23.8
Legal fees	41,183	0.2	1,712	-
Business development and promotion	199,715	0.7	249,996	1.0
Client-related expenses, net of reimbursements	374,471	1.4	420,584	1.7
Depreciation and amortization	43,648	0.2	266,950	1.1
Professional education	81,162	0.3	74,054	0.3
Employee amenities	55,180	0.2	59,233	0.2
Equipment maintenance	510,409	1.9	325,300	1.3
Insurance	244,848	0.9	386,853	1.6
Library	214,065	0.8	94,778	0.4
Postage and office supplies	199,817	0.7	166,040	0.7
Professional services	691,163	2.5	295,291	1.2
Recreation	28,663	0.1	18,592	0.1
Rent, facilities costs, and parking	1,407,916	5.2	2,108,100	8.5
Telephone	107,670	0.4	111,260	0.4
Dues and subscriptions	148,819	0.5	150,663	0.6
Miscellaneous	696,610	2.5	481,301	1.8
Total overhead expenses	10,538,113	38.7	11,122,960	44.7
Compensation and benefits to professional staff:				
Associates	4,182,119	15.4	3,767,334	15.2
Paralegals	798,714	2.9	746,210	3.0
Total compensation and benefits to professional staff	4,980,833	18.3	4,513,544	18.2
Income from operations	11,695,620	43.0	9,229,982	37.1

Meagher & Geer, P.L.L.P.

Statements of Revenues and Expenses - Income Tax Basis (Continued)

Years Ended December 31,	2023		(as restated) 2022	
	Amount	%	Amount	%
Other income (expenses):				
Interest expense	(68,594)	(0.3)	(96,724)	(0.4)
Other	139,774	0.5	14,015	0.1
Income before payments to retired, disabled, and nonequity partners	11,766,800	43.2	9,147,273	36.8
Payment to:				
Nonequity partners and of counsel	4,269,691	15.6	4,767,454	19.2
Retired or disabled partners	271,487	1.0	56,200	0.2
Excess of revenues collected over expenses paid	$ 7,225,622	26.6 %	$ 4,323,619	17.4 %

See Independent Accountant's Review Report.
See accompanying notes to financial statements.

Meagher & Geer, P.L.L.P.

Statement of Partners' Equity - Income Tax Basis

Year Ended December 31, 2023

	Partners' Equity January 1, 2023	Capital Re-allocation	Excess of Revenues Collected Over Expenses Paid	Guaranteed Payments	Partners' Equity December 31, 2023
C.E. Spevacek	$ (4,196)	$ (656)	$ 637,811	$ (590,086)	$ 42,873
W.M. Hart	214	(214)	-	-	-
L.J. Hanson	20,384	(288)	327,747	(303,244)	44,599
R.A. Hagen	(1,227)	(352)	341,867	(317,613)	22,675
M.D. Hutchens	(22,455)	(471)	464,326	(428,055)	13,345
L.G. Wolter	(46,872)	(803)	780,680	(721,202)	11,803
T.H. Crouch	(5,499)	(387)	387,789	(358,145)	23,758
S.A. Broman	(26,736)	(302)	315,049	(292,083)	(4,072)
R.L. Graff	(23,861)	(247)	264,025	(245,517)	(5,600)
K.M. Zitzer	(16,552)	(583)	633,896	(584,151)	32,610
M.A. Bloomquist	(28,273)	(261)	272,331	(254,487)	(10,690)
B.J. Lindeman	(18,914)	(387)	395,385	(363,655)	12,429
C.J. Stepan	(10,281)	(252)	300,930	(276,284)	14,113
H.H. Neubauer	97	(387)	395,385	(365,709)	29,386
J.C. Hughes	(7,049)	7,049	-	-	-
D.L. Weiss	(2,423)	(229)	253,820	(235,184)	15,984
R.K. Scott	7,841	(387)	387,789	(359,762)	35,481
N.L. Brand	22,032	(268)	308,642	(285,632)	44,774
G.M. Simpson	2,774	(236)	264,025	(246,063)	20,500
T.V. Kolb	15,706	(339)	395,385	(363,709)	47,043
R.A. Justman	-	-	98,740	(85,796)	12,944
Totals	$ (145,290)	$ -	$ 7,225,622	$ (6,676,377)	$ 403,955

See Independent Accountant's Review Report.
See accompanying notes to financial statements.

Meagher & Geer, P.L.L.P.

Statement of Partners' Equity - Income Tax Basis

Year Ended December 31, 2022

	(as restated) Partners' Equity January 1, 2022	(as restated) Capital Re-allocation	Excess of Revenues Collected Over Expenses Paid	Guaranteed Payments	(as restated) Partners' Equity December 31, 2022
B.M. Jones	$ 55,633	$ 37,877	$ 139,649	$ (233,159)	$ -
C.E. Spevacek	53,880	(3,471)	378,361	(432,966)	(4,196)
W.M. Hart	18,489	(1,111)	121,076	(138,240)	214
L.J. Hanson	41,257	(1,500)	166,071	(185,444)	20,384
R.A. Hagen	31,790	(1,861)	202,802	(233,958)	(1,227)
M.D. Hutchens	16,678	(2,471)	271,457	(308,119)	(22,455)
L.G. Wolter	24,336	(4,249)	463,114	(530,073)	(46,872)
T.H. Crouch	26,681	(2,027)	223,026	(253,179)	(5,499)
S.A. Broman	(574)	(1,583)	174,596	(199,175)	(26,736)
R.L. Graff	(6,568)	(1,250)	142,401	(158,444)	(23,861)
K.M. Zitzer	24,102	(3,055)	336,130	(373,729)	(16,552)
M.A. Bloomquist	(7,741)	(1,333)	150,450	(169,649)	(28,273)
B.J. Lindeman	12,868	(2,027)	223,026	(252,781)	(18,914)
C.J. Stepan	5,018	(1,277)	145,428	(159,450)	(10,281)
H.H. Neubauer	33,251	(2,026)	223,026	(254,154)	97
J.C. Hughes	12,279	(1,111)	121,075	(139,292)	(7,049)
D.L. Weiss	12,993	(1,166)	132,289	(146,539)	(2,423)
R.K. Scott	41,642	(2,027)	223,026	(254,800)	7,841
N.L. Brand	40,543	(1,361)	154,509	(171,659)	22,032
G.M. Simpson	19,256	(1,194)	136,347	(151,635)	2,774
T.V. Kolb	32,823	(1,777)	195,760	(211,100)	15,706
Totals	$ 488,636	$ -	$ 4,323,619	$ (4,957,545)	$ (145,290)

See Independent Accountant's Review Report.
See accompanying notes to financial statements.

Meagher & Geer, P.L.L.P.

Statements of Cash Flows - Income Tax Basis

Years Ended December 31,	2023	2022
Increase (decrease) in cash:		
Cash flows from operating activities:		
Excess of revenues collected over expenses paid	$ 7,225,622	$ 4,323,619
Adjustments to reconcile excess of revenues collected over expenses paid to net cash from operating activities:		
Guaranteed payments to equity partners	(6,676,377)	(4,957,545)
Depreciation and amortization	43,648	266,950
Changes in operating assets and liabilities:		
Client expenses and advances	(1,446)	(170,257)
Due to employees and other	758	(2,884)
Total adjustments	(6,633,417)	(4,863,736)
Net cash flows from operating activities	592,205	(540,117)
Cash flows from investing activities:		
Capital expenditures	(23,839)	(245,955)
Cash flows from financing activities:		
Net change in line of credit	(325,000)	330,000
Proceeds from issuance of long-term notes payable	444,896	248,214
Principal payments on long-term notes payable	(200,514)	(219,140)
Checks issued in excess of available bank balances	(424,597)	424,597
Net cash flows from financing activities	(505,215)	783,671
Net change in cash	63,151	(2,401)
Cash at beginning of year	-	2,401
Cash at end of year	$ 63,151	$ -
Supplemental cash flow information:		
Cash paid during the year for interest	$ 68,594	$ 96,724

See Independent Accountant's Review Report.
See accompanying notes to financial statements.

Meagher & Geer, P.L.L.P.
Notes to Financial Statements - Income Tax Basis

Note 1: Summary of Significant Accounting Policies

Principal Business Activity

Meagher & Geer, P.L.L.P. (the "Company") provides general legal services. The Company has its main office in Minneapolis, Minnesota, with offices in Scottsdale, Arizona, Bismarck, North Dakota, Chicago, Illinois, Los Angeles, California, and Dallas, Texas.

Basis of Accounting

The accompanying financial statements have been prepared on the cash method of accounting used by the Company for federal income tax purposes. Primary differences between the income tax basis of accounting and accounting principles generally accepted in the United States are the use of the accelerated methods and shorter lives for depreciating property and equipment and accelerated expense elections. In addition, revenues are recognized when received, rather than when earned as services are provided or per the contractual agreement, and expenses are recognized when paid, versus when the obligation is incurred, except for client expense advances, which are treated as receivables in accordance with Internal Revenue Service regulations. Finally, no right-of-use asset or related lease liability is recorded for operating leases of office facilities with terms of more than one year. Therefore, the accompanying financial statements do not purport to reflect the financial position, results of operations, and cash flows in accordance with generally accepted accounting principles.

Although income tax rules are used to determine the timing of the reporting of revenue and related assets and expenses and related obligations, nontaxable revenues and nondeductible expenses are included in the determination of excess of revenues collected over expenses paid.

Property, Equipment, and Depreciation

Property and equipment are valued at cost. Maintenance and repair costs are charged to expense as paid. Gains or losses on disposition of property and equipment are reflected in income. Depreciation is computed on the accelerated method based on the class lives of the assets and includes direct expensing of the cost of acquired property and equipment in accordance with IRS regulations.

Revenue Recognition

Revenue consists primarily of professional service fee income. Revenue is recognized when received.

Goodwill

Goodwill is recorded at cost and is amortized on the straight-line basis over 15 years.

Note 1: Summary of Significant Accounting Policies (Continued)

Guaranteed Payments

Guaranteed payments to equity partners are treated as an allocation of partnership excess revenues, rather than an expense in determining the excess of revenues collected over expenses paid.

Income Taxes

The Company is a professional limited liability partnership and is, therefore, taxed under the partnership provisions of the Internal Revenue Code and comparable state regulations. Under these provisions, the Company does not pay federal or state income taxes on its taxable income (nor is it allowed a net operating loss carryback or carryover as a deduction). Instead, the partners report on their personal income tax returns their proportionate share of the Company's taxable income (or loss) and tax credits. The Company files income tax returns in the U.S. federal jurisdiction and various states. The Company's income tax returns remain open to review through their respective statutory time periods.

Note 2: Client Expenses and Advances

When the Company incurs expenses, such as expert witness fees and other out-of-pocket expenses, which are recoverable from clients, such costs are recorded as a receivable. Client expense advances were $601,303 at December 31, 2023, and $599,857 at December 31, 2022. The amounts outstanding are intended to represent advances on cases still in process. The advanced funds are billed to the client monthly or written off if uncollectible.

Note 3: Restricted Cash in Trust Account

The Company maintains a trust account for the exclusive benefit of its clients. The account is used to receive and disburse funds from the settlement of lawsuits and other legal matters. By state law, this account cannot be used for any purpose other than as a clearing account for client funds.

Note 4: Goodwill

The gross carrying value of goodwill and accumulated amortization is summarized as follows at December 31:

		2023		2022	
	Life	Gross Carrying Value	Accumulated Amortization	Gross Carrying Value	Accumulated Amortization
Goodwill	15 yrs	$ 295,000	$ 163,278	$ 295,000	$ 143,611

Amortization expense was $19,667 in 2023 and 2022.

Note 5: Note Payable - Revolving Credit Agreement

The Company had a revolving credit agreement with Associated bank in the amount of $3,500,000, that expired in July 2023. Availability was limited to the Company's borrowing base which was determined by eligible accounts receivable. At December 31, 2022, the Company had total borrowing base availability of $3,261,932. As of December 31, 2022, the balance outstanding was $330,000. Borrowings bore variable interest at the Prime Rate with a floor rate of 3.25% (7.50% at December 31, 2022). The borrowings were secured by substantially all assets of the Company. The revolving credit agreement was supported by a loan agreement, which provided for, among other matters, certain restrictive covenants.

The Company has a revolving credit agreement with Hometown bank in the amount of $3,500,000, that expires in July 2024. Availability is limited to the Company's borrowing base which is determined by eligible accounts receivable. At December 31, 2023, the Company has total borrowing base availability of $2,387,695. As of December 31, 2023, the balance outstanding was $5,000. Borrowings bear variable interest at the Prime Rate plus 0.24% (8.74% at December 31, 2023). The borrowings are secured by substantially all assets of the Company. The revolving credit agreement is supported by a loan agreement, which provides for, among other matters, certain restrictive covenants.

Note 6: Long-Term Notes Payable

Long-term notes payable consisted of the following at December 31:

	2023	2022
Note payable - Associated Bank, interest at 3.00% plus the 1-month LIBOR with a 3.50% floor. Principal and interest payments of $4,047 were due monthly through January 2025. The note was paid off early in 2023. Note was secured by all inventory and equipment.	$ -	$ 97,826
Note payable - Associated Bank, interest at 3.00% plus the 1-month LIBOR with a 3.50% floor. Principal and interest payments of $1,784 were due monthly through May 2025. The note was paid off early in 2023. Note was secured by all inventory and equipment.	-	49,500
Note payable - Associated Bank, interest at 3.00% plus the 1-month LIBOR with a 3.50% floor. Principal and interest payments of $1,458 were due monthly through January 2025. The note was paid off early in 2023. Note was secured by all inventory and equipment.	-	35,222
Note payable - Hometown Bank, interest at 7.50%. Principal and interest payments of $4,523 are due monthly through July 2026. Note is secured by all inventory and equipment.	126,930	-
Note payable - Hometown Bank, interest at 8.62%. Principal and interest payments of $13,708 are due monthly through December 2025. Note is secured by all inventory and equipment.	300,000	-
Totals	426,930	182,548
Less - Current maturities	189,221	82,264
Long-term portion	$ 237,709	$ 100,284

Scheduled future annual maturities of long-term debt as of December 31, 2023, are summarized as follows:

2024	$ 189,221
2025	206,831
2026	30,878
Total	$ 426,930

Note 7: Leases

The Company leases office space for all six locations under noncancelable operating lease agreements, which expire at various dates through 2035. The Minneapolis lease has two options to extend the lease for five years each through September 2045. The Los Angeles and Dallas leases will automatically renew on a continuing basis, unless cancelled by the Company or Lessor. The Bismark lease has one option to extend the lease for one year through March 2028. The office leases include payment of base rent plus real estate taxes and operating cost. Base rent was approximately $855,000 in 2023 and approximately $1,278,000 in 2022 under these lease agreements.

Minimum future rental payments required under noncancelable operating leases are as follows:

2024	$	871,497
2025		875,562
2026		967,297
2027		912,448
2028		924,782
Thereafter		4,243,459
Total	$	8,795,045

Note 8: Defined Contribution Profit Sharing Plan

The Company sponsors a defined contribution profit sharing plan that covers equity partners, nonequity partners, and substantially all full-time employees who have attained the age of 21 and have at least one year of service. The plan is a safe harbor plan, with contributions made semi-monthly. Profit sharing contributions are discretionary. In 2023 and 2022, safe harbor contributions of 3% were given to all eligible employees. There was no profit sharing contribution in 2023 or 2022. Total pension plan expense was $180,561 in 2023 and $206,656 in 2022.

Note 9: Commitments to Retired or Disabled Equity Partners

Following an equity partner's retirement, death, withdrawal, or permanent disability, the capital account of the equity partner is allocated to the remaining active equity partners based on an allocation determined by the Management Committee. Payments are made to retired or disabled equity partners for the number of years specified in the partnership agreement and are based on a share of future profits, except for early terminations, which are treated on a case-by-case basis. Some equity partners, upon retirement, may receive additional compensation related to legal services provided on behalf of the Company.

Note 9: Commitments to Retired or Disabled Equity Partners (Continued)

Payments to retired equity partners in 2023 and 2022 are as follows:

	Termination Date	2023	2022
Becker, Charles H	05/31/2021	$ 37,600	$ 27,600
Hart, William M	12/31/2022	111,878	-
Hughes, John C	12/31/2022	42,751	-
Jones, Bradley M	10/15/2022	37,600	1,000
Ridley, Timothy W	06/30/2021	41,658	27,600
Total payments		$ 271,487	$ 56,200

Note 10: Contingencies

In the ordinary course of conducting business, the Company occasionally becomes involved in legal proceedings related to the outcome of cases, professional malpractice, or other matters. The Company carries professional liability insurance with a deductible of $50,000 for each wrongful act and $50,000 in the aggregate. While any proceeding or litigation has an element of uncertainty, management of the Company believes that the outcome of any pending or threatened actions will not have a material adverse effect on the business or financial condition of the Company and would be limited to the insurance deductible.

Note 11: Concentrations

The Company maintains its cash in bank deposit accounts at various financial institutions. The balances, at times, may exceed federally insured limits.

No customers accounted for more than 10.0% of revenue in 2023. One customer accounted for approximately 11.1% of revenue in 2022.

Note 12: Subsequent Events

The Company has evaluated subsequent events through May 7, 2024, which is the date the financial statements were available to be issued.

Note 13: Prior Period Restatement

In 2023, the Company identified an error related to the December 31, 2021 employee retention tax credit receivable and other income. The accompanying financial statements as of and for the year ended December 31, 2022 have been restated to correct the error and reduce the employee retention tax credit receivable.

The following table summarizes the restatement of previously reported amounts presented in the accompanying financial statements as of and for the year ended December 31, 2022:

	As Previously Reported	Restated Adjustments	As Restated
Statements of Assets, Liabilities, and Partners' Equity - Income Tax Basis:			
Employee retention tax credit receivable	$ 2,912,258	$ (2,912,258)	$ -
Partners' equity	$ 2,766,968	$ (2,912,258)	$ (145,290)

Supplementary Information - Income Tax Basis

WIPFLI

Independent Accountant's Review Report on Supplementary Information

Partners
Meagher & Geer, P.L.L.P.
Minneapolis, Minnesota

Our report on our reviews of the basic financial statements prepared on the income tax basis of accounting of Meagher & Geer, P.L.L.P. for 2023 and 2022, appears on page 1. The objective of those reviews was to perform procedures to obtain limited assurance as a basis for reporting whether we were aware of any material modifications that should be made to the financial statements for them to be in accordance with the basis of accounting the Company uses for income tax purposes. The accompanying supplementary information, on pages 18 and 19, is presented for purposes of additional analysis and is not a required part of the basic financial statements. 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 supplementary information has been subjected to the review procedures applied in our reviews of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information, in order for it to be in accordance with the basis of accounting the Company uses for income tax purposes. We have not audited the supplementary information and do not express an opinion on such information.

Wipfli LLP

Wipfli LLP

May 7, 2024
Minneapolis, Minnesota

Meagher & Geer, P.L.L.P.

Schedules of Payments to Equity, Nonequity Partners, and Of Counsel - Income Tax Basis

Years Ended December 31, 2023 and 2022

	2023	2022
Equity Partners:		
B.M. Jones	$ -	$ 233,159
C.E. Spevacek	590,086	432,966
W.M. Hart	-	138,240
L.J. Hanson	303,244	185,444
R.A. Hagen	317,613	233,958
M.D. Hutchens	428,055	308,119
L.G. Wolter	721,202	530,073
T.H. Crouch	358,145	253,179
S.A. Broman	292,083	199,175
R.L Graff	245,517	158,444
K.M. Zitzer	584,151	373,729
M.A. Bloomquist	254,487	169,649
B.J. Lindeman	363,655	252,781
C.J. Stepan	276,284	159,450
H.H. Neubauer	365,709	254,154
J.C. Hughes	-	139,292
D.L. Weiss	235,184	146,539
R.K. Scott	359,762	254,800
N.L. Brand	285,632	171,659
G.M. Simpson	246,063	151,635
T.V. Kolb	363,709	211,100
R.A. Justman	85,796	-
Total equity partners	$ 6,676,377	$ 4,957,545

Meagher & Geer, P.L.L.P.

Schedules of Payments to Equity, Nonequity Partners, and Of Counsel - Income Tax Basis (Continued)

Years Ended December 31, 2023 and 2022

	2023	2022
Nonequity Partners and Of Counsel:		
D.T. Schach	99,617	175,863
P.W. Theisen	185,268	193,434
M.E. McNamee	167,450	193,869
J.C. Hendricks	194,679	209,144
L.M. Pederson	81,386	81,425
T.L. Rollins	-	98,773
E.S. Poeschl	200,000	206,154
J.R. Russell	176,471	147,408
M.R. Ryan	63,864	210,275
J.D. Miller	218,768	217,756
W.M. Bailey	189,883	213,951
S.M. Hansen	203,795	204,970
J.E. Radmer	195,000	204,177
R.A. Justman	90,000	207,752
N.J. O'Connell	-	166,213
D.I. Babetch	150,000	154,469
M.R. Bloom	-	38,232
A.J. Meyer	135,000	139,022
T.R. Schupp	228,000	228,000
R.W. Vaccaro	-	83,125
T.T. Krall	344,566	409,948
K.J. Yeager	312,146	309,080
S.F. Bullard	160,383	140,000
R.S. London	113,300	75,000
T.W. Ridley	-	49,057
D. E. Bridges	159,167	167,000
J. K. Dennis	181,275	103,357
J. J. Nierengarten	144,173	140,000
J. M. Markiewicz	112,500	-
E. D. Doran	163,000	-
Total nonequity partners and of counsel	4,269,691	4,767,454
Total payments to equity, nonequity partners, and of counsel	$ 10,946,068	$ 9,724,999

See Independent Accountant's Review Report on Supplementary Information.

Meagher & Geer P.L.L.P. Profit Sharing Plan and Trust
Schedule C, Part I, Line 3 - Service Provider Indirect Compensation Information
December 31, 2023

EIN: 41-0726610
Plan Number: 003

Received By Charles Schwab & Co., Inc. (EIN: 94-1737782)

Fund Family/Provider	EIN	Formula
Abbey Capital	Not Available	Rate of 0.10% of average daily balance of asset(s)
Allianz Global Investors	Not Available	Rate of 0.02% of average daily balance of asset(s)
American Funds	90-0924512	Rate of 0.37% of average daily balance of asset(s)
Guggenheim Investments	Not Available	Rate of 0.10% of average daily balance of asset(s)
Invesco	58-2287224	Rate of 0.19% of average daily balance of asset(s)
STONE RIDGE	Not Available	Rate of 0.10% of average daily balance of asset(s)
Veracity Funds	20-0872988	Rate of 0.24% of average daily balance of asset(s)
Wasatch	87-0319391	Rate of 0.30% of average daily balance of asset(s)

Schedule H, line 4i - Schedule of Assets (Held at End of Year)

NAME OF PLAN SPONSOR: Meagher & Geer, P.L.L.P.
NAME OF PLAN: Meagher & Geer P.L.L.P. Profit Sharing Plan and Trust
EIN: 41-0726610
PLAN NUMBER: 003

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
*	PARTICIPANT LOANS	Loans (3.25% - 8.50%)		363,461
	FLEX PATH AGGR 2025 FUND R1	Common Collective Trust Fund		748,000
	FLEX PATH AGGR 2035 FUND R1	Common Collective Trust Fund		177
	FLEX PATH AGGR 2045 FUND R1	Common Collective Trust Fund		7,903
	FLEX PATH AGGR 2055 FUND R1	Common Collective Trust Fund		76,668
	FLEX PATH AGGR RET FUND R1	Common Collective Trust Fund		45,489
	FLEX PATH CNSRV 2025 FUND R1	Common Collective Trust Fund		5,784
	FLEX PATH MODR 2025 FUND R1	Common Collective Trust Fund		7,405,534
	FLEX PATH MODR 2035 FUND R1	Common Collective Trust Fund		7,506,519
	FLEX PATH MODR 2045 FUND R1	Common Collective Trust Fund		4,026,154
	FLEX PATH MODR 2055 FUND R1	Common Collective Trust Fund		596,115
	FLEX PATH MODR RET FUND R1	Common Collective Trust Fund		922,818
	MORLEY STABLE VALUE FUND	Common Collective Trust Fund		4,720,383
	PCRA	Self-Directed Brokerage Account		4,799,632
	AB SMALL CAP GROWTH Z	Registered Investment Company		1,675,258
	INVESCO OPPE DEVELOPING MKTS Y	Registered Investment Company		388,286
	PARAMETRIC INTL EQUITY R6	Registered Investment Company		1,268,216
	PIMCO INCOME INSTITUTIONAL	Registered Investment Company		1,410,045
	PUTNAM LARGE CAP VALUE R6	Registered Investment Company		2,359,460
	USAA INTERMEDIATE-TERM BOND	Registered Investment Company		860,256
	VANGUARD 500 INDEX ADMIRAL	Registered Investment Company		2,293,382
	VANGUARD GROWTH INDEX ADMIRAL	Registered Investment Company		2,780,882
	VANGUARD SM CAP VAL INDEX ADM	Registered Investment Company		1,673,452
	WASATCH INTERNATIONAL GROWTH	Registered Investment Company		752,217

* Party-in-interest