

Form 5500-SF

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed 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-SF.**

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 single-employer plan a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
- 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** Check box if filing under: Form 5558 automatic extension DFVC program
 special extension (enter description)
- D** If the plan is a collectively-bargained plan, check here ▶
- 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 RETIREMENT PLAN FOR EES OF MASON & HANGER CORP		1b Three-digit plan number (PN) ▶	003
		1c Effective date of plan	10/01/1959
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) MASON & HANGER CORPORATION 1500 SPRING GARDEN ST. 9TH FLOOR PHILADELPHIA, PA 19130		2b Employer Identification Number (EIN)	61-0272020
		2c Sponsor's telephone number	215-299-8000
		2d Business code (see instructions)	541330
3a Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor. DAY & ZIMMERMANN BENEFIT COMMITTEE SR VICE PRESIDENT - HUMAN RESOURCES 1500 SPRING GARDEN STREET PHILADELPHIA, PA 19130		3b Administrator's EIN	46-2008750
		3c Administrator's telephone number	215-299-8000
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	
5a Total number of participants at the beginning of the plan year		5a	22
b Total number of participants at the end of the plan year.....		5b	0
c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)		5c(1)	
c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		5c(2)	
d(1) Total number of active participants at the beginning of the plan year.....		5d(1)	3
d(2) Total number of active participants at the end of the plan year.....		5d(2)	
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		5e	

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.	10/11/2024	JANE CRONIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)..... Yes No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)..... Yes No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____ (See instructions.)

Part III Financial Information			
7		(a) Beginning of Year	(b) End of Year
7	Plan Assets and Liabilities		
a	Total plan assets.....	7a 7592498	0
b	Total plan liabilities.....	7b	0
c	Net plan assets (subtract line 7b from line 7a).....	7c 7592498	
8		(a) Amount	(b) Total
a	Contributions received or receivable from:		
(1)	Employers.....	8a(1) 523987	
(2)	Participants.....	8a(2)	
(3)	Others (including rollovers).....	8a(3)	
b	Other income (loss).....	8b 771734	
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b).....	8c	1295721
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	8d 1155889	
e	Certain deemed and/or corrective distributions (see instructions) .	8e	
f	Administrative service providers (salaries, fees, commissions).....	8f	
g	Other expenses.....	8g 89436	
h	Total expenses (add lines 8d, 8e, 8f, and 8g).....	8h	1245325
i	Net income (loss) (subtract line 8h from line 8c).....	8i	50396
j	Transfers to (from) the plan (see instructions).....	8j -7642894	

Part IV Plan Characteristics	
9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1A
b	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions				
10		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).....	10a	<input checked="" type="checkbox"/>	
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.).....	10b	<input checked="" type="checkbox"/>	
c	Was the plan covered by a fidelity bond?.....	10c	<input checked="" type="checkbox"/>	3000000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?.....	10d	<input checked="" type="checkbox"/>	
e	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.).....	10e	<input checked="" type="checkbox"/>	
f	Has the plan failed to provide any benefit when due under the plan?.....	10f	<input checked="" type="checkbox"/>	
g	Did the plan have any participant loans? (If "Yes," enter amount as of year-end.).....	10g	<input checked="" type="checkbox"/>	
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....	10h		
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.....	10i		

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below. Yes No

a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 **11a**

b PBGC missed contribution reporting requirements. If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, 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 _____

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes No

(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.

a 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 letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year **12b**

c Enter the amount contributed by the employer to the plan for this plan year **12c**

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d**

e Will the minimum funding amount reported on line 12d be met by the funding deadline? Yes No N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? Yes No

a If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a** 0

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? Yes No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)
DAY AND ZIMMERMANN AO/MHG MERGED PENSION PLAN	62-1735307	004

Part VIII IRS Compliance Questions

14a 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

14b 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

15 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 _____.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

▶ **Round off amounts to nearest dollar.**
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>RETIREMENT PLAN FOR EES OF MASON & HANGER CORP</u>	B Three-digit plan number (PN) ▶	<u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>MASON & HANGER CORPORATION</u>	D Employer Identification Number (EIN) <u>61-0272020</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2023</u>		
2	Assets:		
	a Market value	2a	<u>7567353</u>
	b Actuarial value	2b	<u>8324088</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>125</u>	<u>5458641</u>
	b For terminated vested participants	<u>16</u>	<u>503120</u>
	c For active participants	<u>2</u>	<u>69363</u>
	d Total	<u>143</u>	<u>6031124</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	<u>5.06 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>0</u>
	b Expected plan-related expenses	6b	<u>65000</u>
	c Target normal cost	6c	<u>65000</u>

Statement by Enrolled Actuary
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		
	Signature of actuary	<u>07/24/2024</u>
	<u>HENRY P. NEARING</u>	Date
	Type or print name of actuary	<u>23-07257</u>
	<u>SEGAL (SIBSON) CONSULTING</u>	Most recent enrollment number
	Firm name	<u>860-678-3036</u>
	<u>30 WATERSIDE DRIVE, SUITE 300</u>	Telephone number (including area code)
	<u>FARMINGTON, CT 06032</u>	
	Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)		
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9	Amount remaining (line 7 minus line 8)		
10	Interest on line 9 using prior year's actual return of <u>-18.32</u> %		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.21</u> %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
	c Total available at beginning of current plan year to add to prefunding balance		
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)		

Part III Funding Percentages			
14	Funding target attainment percentage	14	138.01 %
15	Adjusted funding target attainment percentage	15	138.01 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	150.87 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls		18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
			Totals ▶	18(b)		18(c)	

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
	a Contributions allocated toward unpaid minimum required contributions from prior years.	19a
	b Contributions made to avoid restrictions adjusted to valuation date	19b
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c
20	Quarterly contributions and liquidity shortfalls:	
	a Did the plan have a "funding shortfall" for the prior year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	c If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

Part VI Miscellaneous Items				
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
26 Demographic and benefit information				
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....				27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years				
28 Unpaid minimum required contributions for all prior years				28
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....				29
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)				30

Part VIII Minimum Required Contribution For Current Year				
31 Target normal cost and excess assets (see instructions):				
a Target normal cost (line 6c).....				31a 65000
b Excess assets, if applicable, but not greater than line 31a				31b 65000
32 Amortization installments:	Outstanding Balance		Installment	
a Net shortfall amortization installment				
b Waiver amortization installment				
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount				33
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....				34
	Carryover balance	Prefunding balance	Total balance	
35 Balances elected for use to offset funding requirement				
36 Additional cash requirement (line 34 minus line 35).....				36
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....				37
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances				38b
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)				39
40 Unpaid minimum required contributions for all years				40 0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)				
41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021				

<p>Structured Attachment</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: small;">Pension Benefit Guaranty Corporation</p>	<p>Schedule SB, line 26a</p> <p>Schedule of Active Participant Data</p>	<p>2023</p> <hr/> <p>This Form is Open to Public Inspection</p>
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Name of Plan	RETIREMENT PLAN FOR EES OF MASON & HANGER CORP						
Plan Year Begin Date	01/01/2023	Plan Year End Date	12/31/2023	EIN	61-0272020	PN	003

Attained Age	YEARS OF CREDITED SERVICE					
	Under 1			1 to 4		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59			1			
60 to 64			1			
65 to 69						
70 & Up						

Attained Age	YEARS OF CREDITED SERVICE					
	5 to 9			10 to 14		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Name of Plan	RETIREMENT PLAN FOR EES OF MASON & HANGER CORP						
Plan Year Begin Date	01/01/2023	Plan Year End Date	12/31/2023	EIN	61-0272020	PN	003

Attained Age	YEARS OF CREDITED SERVICE					
	15 to 19			20 to 24		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Attained Age	YEARS OF CREDITED SERVICE					
	25 to 29			30 to 34		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Name of Plan	RETIREMENT PLAN FOR EES OF MASON & HANGER CORP						
Plan Year Begin Date	01/01/2023	Plan Year End Date	12/31/2023	EIN	61-0272020	PN	003

Attained Age	YEARS OF CREDITED SERVICE					
	35 to 39			40 & Up		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Attachment to the 2023 Schedule SB, Part V – Actuarial Assumptions

Certain assumptions are prescribed as noted below. The other assumptions are estimates derived from historical and recent experience as well as market observations, combined with professional judgment about future expectations.

Interest:	<p>The interest rates used for the 2023 plan year are the 24-month average corporate bond segment rates for September 2022 (a four-month lookback) subject to funding stabilization. Under stabilization, the interest rates used for funding purposes are calculated in the usual manner (24-month average corporate bond rates) but are then constrained to be within a corridor around a 25-year average of those same bond rates. Each of the three segments of the yield curve reflecting the 25-year average rates is constrained to be no less than 5%. For 2023, the stabilization corridor is 5%. It will remain 5% through 2030 and then increase by 5% per year beginning in 2031 until it reaches 30% for 2035. The interest rate description above reflects that the plan sponsor elected to apply the ARPA provisions beginning with the 2022 plan year. The rates are as follows:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th>Payments in the First 5 Years</th> <th>Payments in Years 6 – 20</th> <th>Payments Thereafter</th> <th>Effective Interest Rate</th> </tr> </thead> <tbody> <tr> <td>Current Year, reflecting stabilization</td> <td>4.75%</td> <td>5.00%</td> <td>5.74%</td> <td>5.06%</td> </tr> <tr> <td>Current Year, without stabilization</td> <td>1.41%</td> <td>3.09%</td> <td>3.58%</td> <td>2.95%</td> </tr> <tr> <td>Prior Year, reflecting stabilization</td> <td>4.75%</td> <td>5.18%</td> <td>5.92%</td> <td>5.21%</td> </tr> <tr> <td>Prior Year, without stabilization</td> <td>1.07%</td> <td>2.68%</td> <td>3.36%</td> <td>2.60%</td> </tr> </tbody> </table> <p>The interest rates used to determine the PBGC variable-rate premium are the same as those used for funding, without reflecting funding stabilization.</p> <p>These interest rates are based on the plan sponsor's election and are subject to the constraints established by law.</p>		Payments in the First 5 Years	Payments in Years 6 – 20	Payments Thereafter	Effective Interest Rate	Current Year, reflecting stabilization	4.75%	5.00%	5.74%	5.06%	Current Year, without stabilization	1.41%	3.09%	3.58%	2.95%	Prior Year, reflecting stabilization	4.75%	5.18%	5.92%	5.21%	Prior Year, without stabilization	1.07%	2.68%	3.36%	2.60%
	Payments in the First 5 Years	Payments in Years 6 – 20	Payments Thereafter	Effective Interest Rate																						
Current Year, reflecting stabilization	4.75%	5.00%	5.74%	5.06%																						
Current Year, without stabilization	1.41%	3.09%	3.58%	2.95%																						
Prior Year, reflecting stabilization	4.75%	5.18%	5.92%	5.21%																						
Prior Year, without stabilization	1.07%	2.68%	3.36%	2.60%																						
Mortality Rates	<p>RP-2006 combined employee and annuitant healthy mortality tables, projected through the valuation date plus a number of years that varies by age and sex per IRC 1.430(h)(3)-1(c)(3)(ii)(A) using scale MP-2021.</p> <p>This assumption is one of the choices allowed by the regulations. This reflects an update to the mandated mortality projection assumption.</p>																									
Salary Increases	N/A. Plan accruals were frozen in 1994.																									

Attachment to the 2023 Schedule SB, Part V –Actuarial Assumptions

Interest on Employee Contributions	3.00% per year (previously, 1.50% per year).
Benefit Election	100% of participants are assumed to elect payment in the form of a life annuity. This assumption is based on historical and current data, adjusted to reflect estimated future experience and professional judgment.
Sample Termination Rates	None Assumed
Sample Disability Rates	None Assumed
Retirement (From Active Status) Rates	100% at age 62. Based on a review of the assumed rates compared to historical experience, in light of the plan provisions and professional judgment, these assumed rates reflect a reasonable expectation for the future.
Description of Weighted Average Retirement Age	Age 62, determined as follows: The weighted average retirement age is calculated as the sum of the product of each potential past or future retirement age times the probability of surviving to that age and then retiring at that age, assuming no other decrements.
Retirement From Inactive Status	Age 62 with 10 years of service; otherwise age 65
Percent Married	95%. Spouse is assumed to be the opposite gender
Age Difference	Male spouses are assumed to be one year older than female spouses.
Administrative Expenses	An expense assumption is required under the funding rules. Plan-related expenses of \$65,000 (previously, \$75,000) are expected to be paid by the plan during the year. This assumption is based on recent historical data, adjusted to reflect estimated future experience and professional judgment.
Asset Method	As selected by the plan sponsor, assets are determined by averaging the market value as of the valuation date and the adjusted market values as of the preceding two years. The resulting value is limited to between 90% to 110% of market value of assets. The adjusted market values reflect cash flow and expected earnings to the valuation date. The expected earnings are based on an assumed rate of return of 5.25% for 2021 and 2022, not to exceed the applicable third segment rates of 5.47% for 2021 and 5.92% for 2022.
Funding Method	Funding method is unit credit actuarial cost method, as prescribed by law. The liability is measured on an accrual-to-date basis using mandated mortality tables and interest rates with no salary projection past the end of the year. If all assumptions are met (including the investment earnings implicitly assumed by the interest rate), funding the plan at the minimum required contribution level is generally designed to achieve a 100% funded status within fifteen years. Once that is achieved, or for overfunded plans, the required contribution will generally equal the target normal cost reduced by any overfunding.

Attachment to the 2023 Schedule SB, Part V –Actuarial Assumptions

Actuarial Models

Segal valuation results are based on proprietary actuarial modeling software. The actuarial valuation models generate a comprehensive set of liability and cost calculations that are presented to meet regulatory, legislative and client requirements. Our Actuarial Technology and Systems unit, comprising both actuaries and programmers, is responsible for the initial development and maintenance of these models. The models have a modular structure that allows for a high degree of accuracy, flexibility and user control. The client team programs the assumptions and the plan provisions, validates the models, and reviews test lives and results, under the supervision of the responsible actuary.

Attachment to the 2023 Schedule SB, Line 24 – Change in Actuarial Assumptions

Non-Prescribed Assumption Changes Since Prior Valuation

- *Assumption Type:* Administrative expenses
 - *Current Assumption:* \$65,000 (previously, \$75,000)
 - *Reason for Change:* Better reflect future expectation based on recent observed experience.
- *Assumption Type:* Interest on Employee Contributions
 - *Current Assumption:* 3.00% (previously, 1.50%)
 - *Reason for Change:* Better reflect future expectation based on recent observed experience and future expectations.

<p>Form 5500-SF Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Short Form Annual Return/Report of Small Employee Benefit Plan</p> <p>This form is required to be filed 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).</p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold; text-align: center;">2023</p> <hr/> <p style="text-align: center;">This Form is Open to Public Inspection</p>
<p>Complete all entries in accordance with the instructions to the Form 5500-SF.</p>		

Part I Annual Report Identification Information

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

A This return/report is for: a single-employer plan a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)

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 Check box if filing under: Form 5558 automatic extension DFVC program
 special extension (enter description) _____

D If the plan is a collectively-bargained plan, check here

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

<p>1a Name of plan RETIREMENT PLAN FOR EES OF MASON & HANGER CORP</p>	<p>1b Three-digit plan number (PN) ▶ 003</p>														
<p>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) MASON & HANGER CORPORATION 1500 SPRING GARDEN ST. 9TH FLOOR PHILADELPHIA PA 19130</p>	<p>1c Effective date of plan 10/01/1959</p> <p>2b Employer Identification Number (EIN) 61-0272020</p> <p>2c Sponsor's telephone number 215-299-8000</p> <p>2d Business code (see instructions) 541330</p>														
<p>3a Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor. DAY & ZIMMERMANN BENEFIT COMMITTEE SR VICE PRESIDENT - HUMAN RESOURCES 1500 SPRING GARDEN STREET PHILADELPHIA PA 19130</p>	<p>3b Administrator's EIN 46-2008750</p> <p>3c Administrator's telephone number 215-299-8000</p>														
<p>4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report. a Sponsor's name c Plan Name</p>	<p>4b EIN</p> <p>4d PN</p>														
<p>5a Total number of participants at the beginning of the plan year</p> <p>b Total number of participants at the end of the plan year</p> <p>c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)</p> <p>c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)</p> <p>d(1) Total number of active participants at the beginning of the plan year</p> <p>d(2) Total number of active participants at the end of the plan year</p> <p>e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:100px;">5a</td><td style="text-align: right;">22</td></tr> <tr><td>5b</td><td style="text-align: right;">0</td></tr> <tr><td>5c(1)</td><td></td></tr> <tr><td>5c(2)</td><td></td></tr> <tr><td>5d(1)</td><td style="text-align: right;">3</td></tr> <tr><td>5d(2)</td><td style="text-align: right;">0</td></tr> <tr><td>5e</td><td style="text-align: right;">0</td></tr> </table>	5a	22	5b	0	5c(1)		5c(2)		5d(1)	3	5d(2)	0	5e	0
5a	22														
5b	0														
5c(1)															
5c(2)															
5d(1)	3														
5d(2)	0														
5e	0														

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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		10/10/24	JANE CRONIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		10/10/24	
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

Attachment to the 2023 Schedule SB, Part V - Summary of Plan Provisions

This subsection summarizes the major provisions of the Plan as included in the valuation. It is not intended to be, nor should it be interpreted as, a complete statement of all plan provisions.

Plan Status	ELIGIBILITY AND BENEFITS FROZEN IN 1994
Normal Retirement	<ul style="list-style-type: none"> • <i>Age Requirement:</i> 65 • <i>Service Requirement:</i> None • <i>Amount:</i> 2.50% of salary for each year of service. Salary is defined as basic salary, excluding overtime and bonuses, but not greater than \$150,000 adjusted for inflation. <p>Note: Benefit accrual was ceased effective March 31, 1994 for the Private Plan participants; benefit accrual was ceased effective August 31, 1994 for the MTI Non-Bargaining Plan participants.</p>
Early Retirement	<ul style="list-style-type: none"> • <i>Age Requirement:</i> 55 • <i>Service Requirement:</i> 10 years of service • <i>Amount:</i> Normal pension accrued reduced by 2.50% for year of age less than 65.
Late Retirement	Benefit accrued on Normal Retirement Date increased by one-half of one percent ($1/2\%$) for each month normal retirement date precedes actual retirement date.
Disability	<ul style="list-style-type: none"> • <i>Age Requirement:</i> 45 • <i>Service Requirement:</i> None • <i>Amount:</i> Normal pension accrued payable at age 65. The vested benefit is also payable as early as 55 with the same reduction as above for early retirees.
Vesting	<ul style="list-style-type: none"> • <i>Age Requirement:</i> None • <i>Service Requirement:</i> 5 years of service • <i>Amount:</i> Normal pension accrued payable at age 65. The vested benefit is also payable as early as 55 with the same reduction as above for early retirees. • <i>Vesting Percentage:</i> 100% after 5 years of service.
Pre-Retirement Death Benefits – Spouse’s Benefit	<ul style="list-style-type: none"> • <i>Age Requirement:</i> 45 • <i>Service Requirement:</i> 5 years of service • <i>Other Requirement:</i> Die while in active service • <i>Amount:</i> 50% of accrued benefit reduced by $1/2\%$ for each year the spouse is more than five years younger than the participant, but not less than 40%. Benefits commence immediately.

Attachment to the 2023 Schedule SB, Part V -Summary of Plan Provisions

Pre-Retirement Death Benefits – DEA Spouse’s Benefit	<ul style="list-style-type: none"> • <i>Age Requirement:</i> None • <i>Service Requirement:</i> 5 years of service • <i>Other Requirement:</i> Not eligible for Spouse’s benefit above • <i>Amount:</i> 50% of benefit employee would have received had the participant retired the day before death and elected the joint and survivor option. Benefits commence immediately, or at the participant’s early retirement age, if later.
Post-Retirement Death Benefits	<ul style="list-style-type: none"> • <i>Joint and Survivor:</i> If married, pension benefits are paid in the form of a joint and survivor annuity unless this form is waived by employee and spouse. If not waived, the benefit amount otherwise payable is reduced to reflect the Joint and Survivor coverage. If waived by employee and spouse, or if not married, benefits are payable for the life of the employee without reduction or in any other available optional form elected by the employee in an actuarially equivalent amount. • <i>Lump Sum Benefit:</i> Return of employee contributions plus interest, less retirement benefits paid.
Participation	<ul style="list-style-type: none"> • <i>Age Requirement:</i> 21 years • <i>Service Requirement:</i> One year after the completion of 1,000 hours during a plan year • <i>Other Requirement:</i> Agree to make contributions, but there will be no new entrants after March 31, 1994 for Private Plan and no new entrants after August 31, 1994 for MTI Non-Bargaining Plan.
Participant Contributions	<ul style="list-style-type: none"> • <i>Amount:</i> No employee contributions after March 31, 1994 for Private Plan and after August 31, 1994 for MTI Non-Bargaining Plan. • <i>Crediting Rate:</i> Employee contributions will be credited with interest equal to 120% of the Federal Mid-Term rate on the first day of the plan year.
Groups Covered	<ul style="list-style-type: none"> • <i>Group:</i> Non-Bargaining employees are covered by the Plan
Service	<ul style="list-style-type: none"> • <i>Vesting:</i> 1,000 hours in a plan year • <i>Credited:</i> Completed calendar months since hire and made the required participant contribution.
Forms of Benefit	<ul style="list-style-type: none"> • <i>Normal Form:</i> Life annuity with guaranteed return of employee contributions with interest. • <i>Optional Forms:</i> 50%, 66²/₃%, 75%, or 100% joint and survivor; Social Security Adjustment Option • <i>Actuarial Equivalence:</i> 1951 Group Annuity Mortality Table with a 6-year setback for the participant and a 1-year setback for the joint payee in conjunction with a flat 2.50% interest rate. For the lump sum and level income options, actuarial equivalence is based on 417(e) assumptions.
Lump Sum Option	<p>The plan only pays benefits in the form of a lump sum if the present value is below \$5,000 or if the amount of retirement benefit is less than \$125 per month.</p>

Attachment to the 2022 Schedule SB, Line 26 – Schedule of Active Participant Data

Participants in active service by age and years of benefit service

Age	Years of Credited Service									
	Less than 1	1 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 & Over
Under 25	--	--	--	--	--	--	--	--	--	--
25 - 29	--	--	--	--	--	--	--	--	--	--
30 - 34	--	--	--	--	--	--	--	--	--	--
35 - 39	--	--	--	--	--	--	--	--	--	--
40 - 44	--	--	--	--	--	--	--	--	--	--
45 - 49	--	--	--	--	--	--	--	--	--	--
50 - 54	--	--	--	--	--	--	--	--	--	--
55 - 59	--	1	--	--	--	--	--	--	--	--
60 - 64	--	1	--	--	--	--	--	--	--	--
65 - 69	--	--	--	--	--	--	--	--	--	--
70 & over	--	--	--	--	--	--	--	--	--	--

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

▶ **Round off amounts to nearest dollar.**
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan RETIREMENT PLAN FOR EMPLOYEES OF MASON & HANGER CORPORATION	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF MASON & HANGER CORPORATION	D Employer Identification Number (EIN) 61-0272020	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2023</u>			
2 Assets:			
a Market value.....	2a	7,567,353	
b Actuarial value.....	2b	8,324,088	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	125	5,458,641	5,458,641
b For terminated vested participants.....	16	503,120	503,120
c For active participants.....	2	69,363	69,363
d Total	143	6,031,124	6,031,124
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>			
a Funding target disregarding prescribed at-risk assumptions.....	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate.....	5	5.06%	
6 Target normal cost			
a Present value of current plan year accruals.....	6a	0	
b Expected plan-related expenses	6b	65,000	
c Target normal cost.....	6c	65,000	

Statement by Enrolled Actuary
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	HENRY P. NEARING	07/24/2024
	Signature of actuary	Date
	HENRY P. NEARING	2307257
	Type or print name of actuary	Most recent enrollment number
	SEGAL	860-678-3036
	Firm name	Telephone number (including area code)
	30 WATERSIDE DRIVE, SUITE 300	
	FARMINGTON CT 06032	
	Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year).....	0	0
9	Amount remaining (line 7 minus line 8).....	0	0
10	Interest on line 9 using prior year's actual return of <u>-18.32%</u>	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year).....		0
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.21%</u>		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return.....		
	c Total available at beginning of current plan year to add to prefunding balance.....		0
	d Portion of (c) to be added to prefunding balance.....		
12	Other reductions in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12).....	0	0

Part III Funding Percentages			
14	Funding target attainment percentage.....	14	138.01 %
15	Adjusted funding target attainment percentage.....	15	138.01 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	150.87 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	
Totals ▶			18(b)	0	18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date.....	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	0

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? Yes No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? Yes No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %	<input type="checkbox"/> N/A, full yield curve used
-------------------------	------------------------	------------------------	------------------------	---

b Applicable month (enter code)..... **21b** 4

22 Weighted average retirement age **22** 62

23 Mortality table(s) (see instructions) Prescribed - combined Prescribed - separate Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. Yes No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. Yes No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. Yes No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... Yes No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment **27**

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years.....	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c).....	31a	65,000
b Excess assets, if applicable, but not greater than line 31a	31b	65,000

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33**

34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).... **34** 0

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0

36 Additional cash requirement (line 34 minus line 35) **36** 0

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... **37** 0

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	38a	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) **39** 0

40 Unpaid minimum required contributions for all years..... **40** 0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. 2019 2020 2021

Schedule SB, Line 22 - Description of Weighted Average Retirement Age

**Retirement Plan for Employees of Mason & Hanger Corporation
EIN 61-0272020 PN 003**

<u>Age</u>	<u>Assumed rate of retirement</u>	<u>Assumed number retiring</u>	<u>Age times number retiring</u>
62	100.0%	100	6,200
			6,200
		Weighted Average Retirement Age:	62.00

Form **5558**
(Rev. January 2024)Department of the Treasury
Internal Revenue Service**Application for Extension of Time
To File Certain Employee Plan Returns**

OMB No. 1545-1610

File With IRS OnlyGo to www.irs.gov/Form5558 for the latest information.**Part I Identification**

A Name of filer, plan administrator, or plan sponsor (see instructions) DAY & ZIMMERMANN BENEFIT COMMITTEE	B Employer identification number (EIN) 61-0272020
Number, street, and room or suite no. (If a P.O. box, see instructions.) 1500 SPRING GARDEN ST. 9TH FLOOR	
City or town, state, and ZIP code PHILADELPHIA PA 19130	
C Name of plan RETIREMENT PLAN FOR EES OF MASON & HANGER CORP	D Three-digit plan number (PN) 003
E Plan year end date 12/31/2023	

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

- 1 Check this box if you are requesting an extension of time on line 2 to file the first Form 5500 series return/report for the plan listed in Part I, item C, above.
- 2 I request an extension of time until 10/15/24 to file Form 5500 series. See instructions.
- 3 I request an extension of time until 10/15/24 to file Form 8955-SSA. See instructions.

The application is **automatically approved** to the date shown on line 2 and/or line 3 (above) if **(a)** the Form 5558 is filed on or before the normal due date of Form 5500 series, and/or Form 8955-SSA for which this extension is requested; and **(b)** the date on line 2 and/or line 3 (above) is not later than the 15th day of the 3rd month after the normal due date.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **5558** (Rev. 1-2024)